

GRI content index 2025



Statement of use	Main Roads Western Australia has reported in accordance with the GRI Standards for the period [reporting period start and end dates].
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Used

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION

General disclosures

GRI 2: General Disclosures 2021	2-1 Organizational details	Cover, Page 105	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.		
	2-2 Entities included in the organization's sustainability reporting	Page 1-2			
	2-3 Reporting period, frequency and contact point	Page 1			
	2-4 Restatements of information	None			
	2-5 External assurance	Page 56-59			
	2-6 Activities, value chain and other business relationships	Page 13, 34-35			
	2-7 Employees	Page 42			
	2-8 Workers who are not employees	Page 34			
	2-9 Governance structure and composition	Page 47-53			
	2-10 Nomination and selection of the highest governance body	Page 47-50, 55, 102			
	2-11 Chair of the highest governance body	Page 48			
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 50			

	2-13 Delegation of responsibility for managing impacts	Page 50-54			
	2-14 Role of the highest governance body in sustainability reporting	Page 34, 50			
	2-15 Conflicts of interest	Page 102			
	2-16 Communication of critical concerns	Page 32, 98, 101			
	2-17 Collective knowledge of the highest governance body	Page 12, 48-50			
	2-18 Evaluation of the performance of the highest governance body	Page 55			
	2-19 Remuneration policies	Page 88 https://www.wa.gov.au/government/multi-step-guides/classifying-and-remunerating-positions-the-public-service/executive-positions-the-public-service			
	2-20 Process to determine remuneration	Page 88 https://www.wa.gov.au/government/multi-step-guides/classifying-and-remunerating-positions-the-public-service/executive-positions-the-public-service			
	2-21 Annual total compensation ratio	Not Reported		Information unavailable/incomplete	
	2-22 Statement on sustainable development strategy	Page 7-8			
	2-23 Policy commitments	Page 37, 50, 54-55, 97-98			
	2-24 Embedding policy commitments	Page 37, 50, 54-55, 97-98			
	2-25 Processes to remediate negative impacts	Page 32, 98, 101-102 https://www.mainroads.wa.gov.au/499044/globalassets/contact/feedback-and-complaints-handling-policy.pdf			
	2-26 Mechanisms for seeking advice and raising concerns	Page 32, 98, 101-102			
	2-27 Compliance with laws and regulations	Page 36			

	2-28 Membership associations	ARRB Group; Austroads Ltd Board; CEEID CEO Group; National Engineers Registration Board; PATREC Board; ROADS foundation board; World Road Association (PIARC) Council; UWA Engineering Foundation Advisory Board; Transport Certification Australia Ltd Board; Roadside Conservation Committee; Infrastructure Sustainability Council of Australia; Australian Asphalt Pavement Association; Engineers Australia; IPWEA; Sustainable Built Environment National Research Centre			
	2-29 Approach to stakeholder engagement	Page 101-102			
	2-30 Collective bargaining agreements	99.98%			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 34 Sustainability Supplement 2025	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.		
	3-2 List of material topics	Page 34 Sustainability Supplement 2025			
Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 5, 15-27, 34 Sustainability Supplement 2025			
	201-1 Direct economic value generated and distributed	Page 5, 56, 59-63, 64-94			

GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 40			
	201-3 Defined benefit plan obligations and other retirement plans	Page 56, 68-69, 88			
	201-4 Financial assistance received from government	Page 64-94			
Market presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 41-46 Sustainability Supplement 2025			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	1.3:1 Main Roads pays above standard minimum wage for entry level positions			
	202-2 Proportion of senior management hired from the local community	To be eligible for permanent appointment to the Western Australian public sector it is essential that applicants are an Australia citizen or have permanent resident status in Australia.			
Indirect economic impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 13, 15-27, 97-98, 101,102			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Page 15-27 https://www.mainroads.wa.gov.au/projects-initiatives/			
	203-2 Significant indirect economic impacts	Page 13			
Procurement practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 54-55, 97-98 Sustainability Supplement 2025			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 97			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 51, 54-55, Sustainability Supplement 2025			

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GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 54-55 Main Roads is continuing to assess all business units to identify and rate fraud and corruption risks			
	205-2 Communication and training about anti-corruption policies and procedures	Page 54-55 All metropolitan and regional offices have received presentations on anticorruption policies and procedure			
	205-3 Confirmed incidents of corruption and actions taken				
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	Not a material topic - not applicable			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			Not applicable	Not Material Topic
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	Main Roads is required to comply with two taxation acts: A New Tax System (Goods and Services Tax) Act 1999, and Fringe Benefits Tax Assessment Act 1986			Not Material Topic
GRI 207: Tax 2019	207-1 Approach to tax				Not Material Topic
	207-2 Tax governance, control, and risk management	Page 51			Not Material Topic
	207-3 Stakeholder engagement and management of concerns related to tax				Not Material Topic
	207-4 Country-by-country reporting	Page 64-94			Not Material Topic.
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 40 Sustainability Supplement 2025			
GRI 301: Materials	301-1 Materials used by weight or volume	Page 100-101			
	301-2 Recycled input materials used	Page 100-101			

GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials			Not applicable	Main Roads does not produce a product or service with packaging that meets the criteria for this disclosure
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 39 Sustainability Supplement 2025			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 99-100 Main Roads adheres to the National Greenhouse and Energy Reporting Scheme and utilises the National Carbon Accounting Guidelines to calculate the energy and intensity of the various energy sources Main Roads utilises.			
	302-2 Energy consumption outside of the organization	Page 99-100			
	302-3 Energy intensity	Page 100			
	302-4 Reduction of energy consumption	Page 99-100			
	302-5 Reductions in energy requirements of products and services	Page 99-100			
Water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Supplement 2025			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Supplement 2025			
	303-2 Management of water discharge-related impacts	Sustainability Supplement 2025			
	303-3 Water withdrawal	Sustainability Supplement 2025			
	303-4 Water discharge	Major construction projects are currently not required to report on water discharge. The majority of water discharge on infrastructure projects relates to storm water discharge. This is impractical to measure.			
	303-5 Water consumption	Sustainability Supplement 2025			
Biodiversity					

GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 36-39 Sustainability Supplement 2025			
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	https://www.mainroads.wa.gov.au/community-environment/environment/values/			
	304-2 Significant impacts of activities, products and services on biodiversity	Page 38 Sustainability Supplement 2025			
	304-3 Habitats protected or restored	Pages 38			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability Supplement 2025			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 39 Sustainability Supplement 2025			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 99-100			
	305-2 Energy indirect (Scope 2) GHG emissions	Page 99-100			
	305-3 Other indirect (Scope 3) GHG emissions	Page 99-100			
	305-4 GHG emissions intensity	Page 99-100			
	305-5 Reduction of GHG emissions	Page 99-100			
	305-6 Emissions of ozone-depleting substances (ODS)			Not applicable	Main Roads does not emit material volumes of ozone-depleting substances
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not Reported		Information unavailable/incomplete	
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 40 Sustainability Supplement 2025			
	306-1 Waste generation and significant waste-related impacts	Page 100-101			

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GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Page 40			
	306-3 Waste generated	Page 100-101			
	306-4 Waste diverted from disposal	Page 100-101			
	306-5 Waste directed to disposal	Page 100-101			
Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 36-37 Sustainability Supplement 2025			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 37			
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 37			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 13, 18, 34, 59-63			Low priority material topic
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 41-42			Low priority material topic
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits have been provided which are typically available to temporary and part-time employees but there may be some variation depending on the terms of employment			Low priority material topic
	401-3 Parental leave	Page 81 https://www.wa.gov.au/organisation/private-sector-labour-relations/parental-leave			
Labor/management relations					

GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Supplement 2025 https://www.mainroads.wa.gov.au/about-main-roads/working-with-us/why-work-with-us/ Main Roads Western Australia (MRWA) handles labour relations through Enterprise Bargaining Agreements (EBAs) with unions, emphasizing direct, permanent employment over casual/labour hire, and uses joint consultative committees for collaboration. Employee rights include union membership, leave for union business, and structured career development/diversity initiatives. Current agreements (CSA, AWU) were registered in 2024/2025			Low priority material topic
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GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	All Main Roads industrial instruments provide for consultation mechanisms and notification of change requirements. During the last year Main Roads has undergone significant organisational change. These changes have been managed in accordance with the notification of change requirements. All agreements provide for the establishment of a Joint Consultative Committee which is the conduit for regular consultation. Updates of the status of organisational change are provided as a specific agenda item at these meetings. Updates of the status of organisational change are provided as a specific agenda item at these meetings. The agreements do not provide a specific period for notice. However, we notify employees and the unions as soon as practicable of any changes. Typically, between eight to 20 weeks' notice is given.			Low priority material topic
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 45-46, 52 Sustainability Supplement 2025			
	403-1 Occupational health and safety management system	Page 52, 102 Sustainability Supplement 2025			
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Supplement 2025			
	403-3 Occupational health services	Page 45-46			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Supplement 2025			

GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Page 45-46 Sustainability Supplement 2025			
	403-6 Promotion of worker health	Page 45-46			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 45-46			
	403-8 Workers covered by an occupational health and safety management system	Page 45-46			
	403-9 Work-related injuries	Page 45-46			
	403-10 Work-related ill health	Page 45-46			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 43 Sustainability Supplement 2025			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Omitted	Information unavailable/incomplete	Low priority material topic
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 43			
	404-3 Percentage of employees receiving regular performance and career development reviews	100%			
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 44 Sustainability Supplement 2025			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 12, 42, 48-53	Governance Bodies	Information unavailable/incomplete	
	405-2 Ratio of basic salary and remuneration of women to men	Page 41, 44 Sustainability Supplement 2025	Omitted	Information unavailable/incomplete	From 2013
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Supplement 2025			

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GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination			
Freedom of association and collective bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Supplement 2025 Our employees are covered by enterprise bargaining agreements between the Commissioner of Main Roads and each of the unions. The process of negotiation and registration provides opportunities for key stakeholders to provide input into the provisions of the agreements. In particular recognising the needs of employees and Main Roads' business. All employees are free to join unions and we recognise the integral role of unions in the agreement making process.			Low priority material topic
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	Specific risk assessment not undertaken as this is not considered a significant risk			Low priority material topic
Child labor					
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable	Not Material Topic
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		Omitted	Not applicable	Not Material Topic
Forced or compulsory labor					
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable	Not Material Topic
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		Omitted	Not applicable	Not Material Topic
Security practices					
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable	Not Material Topic
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		Omitted	Not applicable	Not Material Topic
Rights of indigenous peoples					

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GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 37, 44 Sustainability Supplement 2025			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No incidents or violations reported Page 37			
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 101-102 https://www.mainroads.wa.gov.au/community-environment/our-community/			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	https://www.mainroads.wa.gov.au/projects-initiatives/			
	413-2 Operations with significant actual and potential negative impacts on local communities	https://www.mainroads.wa.gov.au/projects-initiatives/			
Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 54, 97, 102 Sustainability Supplement 2025			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 37			
	414-2 Negative social impacts in the supply chain and actions taken	Page 37	Number of suppliers	Information unavailable/incomplete	Low priority material topic Summary of a number of programs now in place as a result of negative impacts in the supply chain provided at link
Public policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 48-55, 102 Sustainability Supplement 2025			
GRI 415: Public Policy 2016	415-1 Political contributions		Omitted	Not applicable	Main Roads as a government agency does not provide political contributions
Customer health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 15-16, 34, 48-55 Sustainability Supplement 2025 https://www.mainroads.wa.gov.au/road-safety/road-safety-management-at-main-roads/			

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GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	https://www.mainroads.wa.gov.au/road-safety/road-safety-auditing-and-crash-investigation/			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Omitted	Not applicable	The assessments of road safety concerns do not result in non-compliance. However a number of other initiatives are undertaken to monitor and respond to safety concerns of the road environment. https://www.mainroads.wa.gov.au/technical-commercial/road-safety/
Marketing and labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 34, 54-55, 102 Sustainability Supplement 2025			
	417-1 Requirements for product and service information and labeling		Omitted	Not applicable	Generally this type of product or service information is not applicable to road network construction and operation. However we have extensive processes in place, most significantly road safety, environmental screening and sustainability assessment to ensure that our practices and thus our customers are adequately informed of consequences of the road network and the impacts of its use.

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GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling		Omitted	Not applicable	Generally this type of product or service information is not applicable to road network construction and operation. However we have extensive processes in place, most significantly road safety, environmental screening and sustainability assessment to ensure that our practices and thus our customers are adequately informed of consequences of the road network and the impacts of its use.
	417-3 Incidents of non-compliance concerning marketing communications		Omitted	Not applicable	As Main Roads Western Australia does not sell a product or service this indicator has been omitted.
Customer privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 28-31, 34, 53, 54-55, 102 Sustainability Supplement 2025			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	None			
Topics in the applicable GRI Sector Standards determined as not material					
TOPIC				EXPLANATION	
[Title of GRI Sector Standard]					
Anti-competitive behaviour				Determined as not material as a result of our materiality process	
Tax				Determined as not material as a result of our materiality process	
Supplier Environmental Assessment				Determined as not material as a result of our materiality process	
Child Labor				Determined as not material as a result of our materiality process	
Forced or Compulsory Labor				Determined as not material as a result of our materiality process	
Security Practices				Determined as not material as a result of our materiality process	