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KPMG ASSURANCE STATEMENT



INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS AND MANAGEMENT OF ANZ

OUR CONCLUSIONS:

a) Corporate Sustainability Review – Limited assurance

Based on the procedures performed, as described below, nothing has come to our attention that would lead us to believe that the ANZ Corporate Sustainability Review for the year ended 30 September 2014, is not, in all material respects, prepared and presented in accordance with the Global Reporting Initiative (GRI) G4 Principles for Defining Report Content and Quality.

b) GRI Check

Based on the procedures performed, as described below, we concur with the assessment made by ANZ, that the Corporate Sustainability Review 2014 has been prepared in accordance with the GRI G4 Core level of disclosures.

ANZ'S RESPONSIBILITIES

ANZ are responsible for the following:

- preparation and presentation of the ANZ Corporate Sustainability Review 2014 in accordance with the Global Reporting Initiative (GRI) G4 Principles for Defining Report Content and Quality
- determination of ANZ's GRI level of disclosure in accordance with the GRI G4 Guidelines.

KPMG'S RESPONSIBILITIES

Our assurance engagement is conducted in accordance with the International Standard on Assurance Engagements ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information* and ISAE 3410 *Assurance on Greenhouse Gas Statements*. These standards require, among others, that the assurance team possesses the specific knowledge, skills and professional competencies needed for an assurance engagement on sustainability information, and that they comply with the requirements of the Code of Ethics for Professional Accountants of the International Federation of Accountants to ensure their independence.

ASSURANCE APPROACH

We planned and performed our work to obtain all the evidence, information and explanations we considered necessary in order to form our conclusions as set out above.

LIMITED ASSURANCE OVER THE ANZ CORPORATE SUSTAINABILITY REVIEW 2014

Our limited assurance engagement on the ANZ Corporate Sustainability Review 2014 consisted of making enquiries and applying analytical and other evidence gathering procedures. These procedures included:

- enquiries of management to gain an understanding of ANZ's processes for determining the material issues
- interviews with senior management and relevant staff concerning ANZ's corporate sustainability strategy and policies for material issues, and the implementation of these across the business
- interviews with relevant staff responsible for providing text and data within the ANZ Corporate Sustainability Review 2014
- comparing text and data presented in the ANZ Corporate Sustainability Review 2014 to underlying sources. This included testing, on a sample basis, to obtain evidence supporting the completeness, accuracy and existence of reported text and data
- reading the ANZ Corporate Sustainability Review 2014 to determine whether it is consistent with our overall knowledge of, and experience with, the corporate sustainability performance of ANZ.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement or an audit conducted in accordance with International Standards on Auditing and Assurance Engagements.

GRI CHECK

Our work in relation to the GRI Check was limited to agreeing that the appropriate indicators have been reported in accordance with the GRI G4 Core level of disclosures.

USE OF THIS REPORT

This report has been prepared for ANZ. We disclaim any assumption of responsibility for any reliance on this report, or the ANZ Corporate Sustainability Review 2014 to which it relates, to any person other than ANZ, or for any purpose other than that for which it was prepared.

Melbourne
5 December 2014