

## 1.0 Policy

At Ingenia Communities (Ingenia or Group) we conduct all of our business affairs legally, ethically and with strict observance of the highest standards of integrity and propriety. Ingenia requires that its employees actively uphold the best interests of the Company and meet these high standards. Ingenia takes seriously its obligations to comply with all federal, state and local government laws and regulations, as well as common law obligations, and requires all employees to do the same.

Ingenia is a listed stapled entity which is required to comply with ASX Governance Principles and Recommendations, which includes this policy.

This policy outlines what constitutes appropriate behaviour and standards at Ingenia. Breaches of these standards will be dealt with in accordance with the Group's Discipline and Termination Policies, which may include termination of employment and in the case of serious misconduct, may result in instant dismissal. In cases where a breach involves a breach of any law then the relevant government authorities or the police will be involved.

## 2.0 Scope

This policy applies to all Ingenia employees, directors, board members, temporary workers and independent contractors (collectively referred to in this policy as 'employee/s').

## 3.0 Business Principles – Core Values

The way in which we conduct ourselves personally and the way in which we do business are guided by our four core values and are central to everything we do.

**Integrity** – Honesty, empathy and trust are central to Integrity. Honesty encourages open communication and leads to effective relationships built on empathy and trust. We make it a priority to understand an individual's needs, feelings and motives. Put simply, treating others how we want to be treated is the core principle of how we display integrity.

**Improvement**- We constantly strive to do better; to set the bar higher; to deliver greater outcomes. Challenging ourselves and others empowers people to make the right decisions and be accountable for those decisions. We recognise and acknowledge the improvements of our work colleagues and ensure that we give appropriate feedback and appreciation.

**Respect** – We approach our work with respect for all individuals and believe each person should be treated equally and without prejudice. We embrace each individual's unique talents and honour diverse life and work styles. The way we conduct ourselves and the way we communicate supports this.

**Community** – We foster collaboration to develop strong, successful teams focussed on clear and concise communication with all stakeholders. Creating community by working together as a united team will ensure the future growth of the business and sustain our longer term viability which in turn provides job security and satisfaction. Our collective responsibility to ensure safety in the work place for everyone is demonstrated with our "you see it, you own it" attitude to risk identification.

## 4.0 Personal Conduct

Employees are expected to treat all other employees and persons with whom they deal on behalf of the business with respect, and are expected to observe the highest standards of ethics, integrity and behaviour during their

course of employment with Ingenia, which includes but is not limited to the following:

- Behave in an honest, fair and equitable manner in all dealings with customers, suppliers, competitors & fellow employees;
- Do not engage in harassing or bullying behaviour towards customers, suppliers, competitors & fellow employees;
- Act in accordance with Ingenia guidelines, policies and procedures, and standards of operations at all times;
- Comply with all reasonable and legal instructions of Managers;
- Maintain punctuality – Ingenia operates to tight deadlines and requires everyone's cooperation;
- Observe work health and safety rules and regulations and always put safety first;
- Ensure the highest standards of quality in all products and services;
- Respect the Company's ownership of all Company's funds, equipment, supplies, records and property;
- During and after employment with the Company, maintain the confidentiality of any confidential information, records or other materials and do not share with competitors, clients, customers and the media (as per your Employment Contract);
- Always acknowledge other people's work and ideas;
- Ensure compliance with all environmental laws and standards;
- Do not make any unauthorised statements to the media about the Company's business (requests for media statements should be referred to the Group Investor Relations Manager);
- Do not engage in fighting or swearing in the workplace;
- Do not discriminate on the basis of irrelevant characteristics, such as sex, race, disability, pregnancy, age, marital status, sexual preference;
- Do not perpetrate, permit or fail to report violations of any federal, state or local government law or regulation; the same applies for Company policies and procedures;
- Do not use drugs or alcohol on the premises or come to work affected by either.

## 5.0 Prohibited Behaviours

All Ingenia employees and directors are prohibited from the following:

- Any form of dishonesty or malpractice. This includes any practice, behaviour or activity which is illegal, unethical or improper carried out by an employee which results in a loss (financial or otherwise) to, or is not in the best interests of, Ingenia;
- Theft or misappropriation of Ingenia assets including property, product, monies, and information, and additionally property belonging to customers or fellow employees;
- Taking, appropriating and/or not declaring Company monies;
- Failing to bank Company monies in the appropriate manner and timeliness as instructed;
- The giving of unauthorised discount/s to staff, customers or suppliers;
- Manipulation of Point of Sale system, sales records, invoices or orders, trading return, or banking documentation in order to provide deceptive figures or to conceal losses;
- Falsifying Company records, including but not limited to timesheets, rosters and safe access forms;
- Disposing of Ingenia assets or property in any way without the appropriate documentation and approval;
- Giving or receiving a loan of Company money, property or merchandise;
- Assisting any other persons in the conduct of dishonest activities, whether or not a personal gain is made;
- Actively participating in theft, or passively supporting theft or dishonest activity including by failure to report such theft or activity to the Company, through the correct channels.

These examples are not intended to represent an exhaustive list of prohibited behaviours and actions.

## 6.0 Confidentiality, Privacy and Disclosure

Employee are expected to handle information with care. In particular, the confidentiality of all information must be safeguarded, even after you leave the Group. You must not misuse information obtained at work either for financial reward or gain.

The Group is committed to ensuring the confidentiality and security of the personal information of our people and security holders. We are bound by the Australian Privacy Principles under the Privacy Act 1998 (Cwlth) and any other privacy laws which govern the way in which organisations (such as Ingenia Communities) hold, collect, use and disclose personal information. Further details may be obtained from the Ingenia Communities Privacy Policy on the Ingenia Communities website, or by contacting the Privacy Officer on [privacy@ingeniacommunities.com.au](mailto:privacy@ingeniacommunities.com.au)

As an employee you must not access or request or make improper use of or transfer or disclose confidential information to anyone else except as required by your position or as authorised or legally required. If it inadvertently comes into your possession it should be returned immediately.

If you are required by an authority to provide confidential information that has not been otherwise authorised, you must notify your manager, the privacy officer or the company secretary.

## 7.0 Conflict of Interest

In all circumstances, employees are required to avoid conflict of interests between their private activities and company responsibilities and not take improper advantage of their position or of information obtained in the course of their employment. Employees are required to disclose actual or potential conflicts to their Manager. Directors are to consult with the chairman of the board in relation to potential conflicts of interest, which will then be taken to the board for consideration if required.

## 8.0 Acceptance of Opportunities, Gifts and Invitations

You will only use the Group's property, information, your position and opportunities which arise from these for a proper purpose and not to improperly gain benefit for yourself or for another party.

While it is recognised that corporate hospitality is given and received as part of building normal business relationships, as a general rule you should not accept gifts, hospitality or other favours which might appear to place you under an obligation, other than for very small value items or consumables such as pens with a company logo, or occasional business entertaining including lunch or dinner.

Under no circumstances are employees allowed to accept gifts such as:

- Cash or the acceptance of goods or services free of charge or at artificially low prices;
- Payment of bills including accommodation when travelling;
- Holidays or weekend accommodation of any nature.

Bribery of any form is unacceptable. No undeclared offers or payments will be accepted or solicited by you or made by you to third parties, and you are required to avoid any contacts that might lead to, or suggest, a conflict of interest between your personal activities and the business of the Group.

The Group expects all of its employees to abide by relevant laws and regulations. Furthermore, you are expected to avoid doing business with any individual, company or institution if that business is connected with activities which

are illegal or which could be regarded as unethical.

## 9.0 Protection and Use of Company Property

All employees are expected to exercise care towards company property which includes buildings, computer hardware, networks and software, vehicles, stock, tools, equipment etc and to report any misuse, neglect or hazard to their Manager.

Company property is not to be used by employees for personal purposes or taken off site without prior approval from the Senior Manager.

## 10.0 Workplace Health and Safety

Employees are expected to take all reasonable actions to assist the business to achieve its health and safety objectives to:

- Eliminate work place injuries;
- Identify and remove any hazards prior to an injury occurring;
- Keep all workers, residents, tourists and visitors safe.

Employees are expected to adopt the “you see it, you own it” attitude to risk identification. Put simply this means, if you see a potential hazard, you are responsible for ensuring the hazard is removed and/or for reporting it to the relevant person in a timely manner.

Employees are required to perform their duties in accordance with the legal duty of care, statutory obligations and the Work Health and Safety policy and procedures. Everyone is responsible for safety.

## 11.0 Insider and Personal Trading

Insider trading activities are strictly prohibited by law and therefore you and your associates must not enter into –or give the appearance of engaging in – private transactions based upon insider trading.

To safeguard the Group against the potential risks associated with non-compliance with the Insider Trading prohibition, a number of controls and procedures have been put in place to mitigate against the risk against Insider Trading. These include:

- the use of open and closed periods during which directors and employees may or may not deal in the Group securities; and
- the requirement for approval to be obtained prior to dealing.

## 12.0 Whistleblower Policy

The Group promotes a culture of open communication and encourages all staff to approach management with any issues they may have.

The Group recognises that from time to time staff may become aware of serious issues in the workplace that have the potential to cause damage to our brand name, reputation and staff.

The purpose of the Whistleblower Policy is to outline the procedure for someone to take if they become aware of any serious issues. The Policy is designed to complement the normal communication channels between parties to address questions, concerns, suggestions or complaints. Please refer to the Whistleblower Policy for more detail.

## 13.0 Environment

In managing the Group's properties and other aspects of the Group's business, full consideration is given to the impact on the environment, including energy efficiency. A high level of importance is placed on sustainability when developing the Groups' properties.

In addition, the Board recognises that a sustainable future for its business depends upon sustainability of the communities, economy and society in which it operates.

## 14.0 Responsibilities to Security Holders and the Community

The Group is committed to providing value to its security holders and recognising the legitimate interests of other stakeholders. The Group has policies regarding the timely provision of information to its security holders and other stakeholders including posting information to its website. It has processes to ensure that the accounts and financial information it provides represent a true and fair view of the financial performance and position of the Group.

You must fully cooperate with, and not make any false or misleading statement to, or conceal any relevant information from, the Group's auditors. Deliberate falsification of business records is a serious breach of this policy.

## 15.0 Document Review and Refresher

Ingenia will review this document from time to time and may change the contents in line with business needs and relevant legislation. If changes are made to this policy, the updated version will be available on the intranet. It is then up to each employee to ensure they read and understand them. If an employee is unclear on any details in this document, they should speak with their Manager, Group Compliance or HR. Employees should aim to have a read of this policy every couple of months to refresh their memory.

## 16.0 Breaches of Policy

All employees are expected to familiarise themselves with the Code of Conduct Policy and ensure that its provisions are observed. All employees have an obligation to report any breaches of Ingenia guidelines, policies and procedure or other activity, which leads them to believe or suspect that dishonest activities, fraud, theft or irregular transactions are occurring or likely to occur.

These concerns are to be communicated to the Human Resources Department or the Board, in the knowledge that the information will be treated with the strictest confidence.

When assessing perceived or actual breaches of the Code of Conduct, the following principles will be adhered to:

- the affected person/s must be given the opportunity to present their case and have that information considered before any decision is made; and
- the decision maker must have no personal interest in the matter to be decided, have no bias as to the outcome, and act in good faith throughout the process.

Breaches of this policy will be dealt with in accordance with Ingenia's Discipline and Termination Policies.