



MODERN SLAVERY STATEMENT

2025



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ACKNOWLEDGEMENT OF COUNTRY

As an owner, operator and developer of real estate across Australia, Ingenia Communities acknowledges the traditional custodians of the lands on which we operate.

We recognise their ongoing connection to land, waters and community, and pay our respects to First Nations Elders past, present and emerging.

Image artist: Jake Simon

Name: Journey

About: The concept design integrates Ingenia's brand colours into a vibrant canvas inspired by coastal landscapes, featuring warm earthy tones and black accents to honour First Nations heritage. Amongst other elements, meandering paths symbolise the life-giving rivers that intricately connect Ingenia's communities and parks to their natural surroundings. It embodies sustainability, community, unity and harmony, resonating deeply with Ingenia's core values.

CORPORATE REPORTING SUITE

Reporting Period: 1 July 2024 – 30 June 2025

This report should be read in conjunction with the Group's Corporate reporting suite, including:



2025 Sustainability Report

Provides information on ESG strategy, initiatives and progress.



2025 Annual Report

Provides information on the Group's strategy, financial performance, individual business segments, remuneration and the Group's financial statements.



FY25 Results Presentation

Includes Ingenia Communities' strategy, financial and operating results for the period, portfolio updates and development pipeline.



FY25 Property Portfolio

Details real estate assets owned and managed, including the detailed development pipeline.



2025 Corporate Governance Statement

Outlines Ingenia's main corporate governance practices.



2025 Modern Slavery Statement

This is a statement on the Group's actions to assess and address modern slavery risks in Ingenia's supply chain.



Climate Disclosure Statement

This report outlines the Group's climate management approach and how the Group is managing climate-related risks and opportunities.



Reflect Reconciliation Action Plan

Outlines the Group's reconciliation journey and key actions. The Plan was approved by Reconciliation Australia and adheres to the Reconciliation Australia RAP Framework.

A MESSAGE FROM THE CEO

JOHN CARFI

CEO & Managing Director



SINCE JOINING INGENIA IN APRIL 2024, I HAVE BEEN PROUD TO LEAD A TEAM DEEPLY COMMITTED TO ETHICAL AND SOCIALLY RESPONSIBLE BUSINESS PRACTICES. AS WE LEAVE 2025, OUR FOCUS ON HUMAN RIGHTS AND MODERN SLAVERY RISK MANAGEMENT REMAINS CENTRAL TO OUR OPERATION, SUPPLY CHAIN ENGAGEMENT AND BROADER ESG STRATEGY.

Across the sector, CEOs are recognising that modern slavery is not just a compliance issue, it's a way of doing business. Ensuring transparency in our supply chain is a reflection of our values. Our stakeholders, from investors to regulators, expect visible leadership in human rights.

At Ingenia, we continue to evolve our approach to Modern Slavery. In FY25, we have:

- Strengthened our supplier engagement through further centralising procurement and enhanced due diligence, particularly in our high-risk areas such as development and construction.
- Continued to expand training and awareness, with over 90% of employees completing our modern slavery training. This represents an increase year on year.
- Embedded ESG governance across our committees, with oversight from our Board, Audit Risk and Sustainability Committee and our dedicated ESG and Risk teams.

We acknowledge that modern slavery risks can arise indirectly through our supply chain, especially in development and construction areas of the business. Our commitment is to act responsibly, to identify and mitigate these risks and to ensure our business partners' values align with our own.

As the Australian Government progress the reforms to the Modern Slavery Act, we welcome the opportunity to be involved. We support the work by the government and remain engaged in the sector wide initiative to improve disclosure and impact.

Ingenia's purpose is to build belonging. That means creating communities where dignity, respect and fairness are foundational, not just for our residents and employees but for everyone connected to our business.

Thank you for your continued support as we work together to uphold human rights and assist in eliminating modern slavery in all its forms.

APPROVAL OF STATEMENT

This Statement was prepared in consultation with the Boards of the reporting entities covered under this Statement and was subsequently approved by the Board of Directors of Ingenia Communities RE Limited on behalf of the listed reporting entities on 3 December 2025 and signed by:

JOHN CARFI

Chief Executive Officer and Managing Director,
Ingenia Communities Group

Dated: 3 December 2025

INTRODUCTION

This statement has been prepared pursuant to section 14 (1) of the Modern Slavery Act 2018 (Cth) (the Act) by Ingenia Communities Group (Ingenia or Group).

The Group comprises Ingenia Communities Holdings Ltd, Ingenia Communities RE Ltd, Sungenia (a development Joint Venture between Sun Communities and Ingenia) and Eighth Gate Fund management platform and sets out the actions taken by the Group to address modern slavery risks in our business and supply chain over the financial year 1 July 2024 to 30 June 2025.

The International Labour Organization (ILO) acknowledges that some sectors are more exposed to the issue of forced labour and human trafficking, including sourcing goods and services from abroad, which is relevant to Ingenia. Respect for human rights is a high priority for Ingenia. In accordance with the Act, this statement sets out the Group’s ongoing approach to ensure that our business actively identifies, manages, and mitigates the risk of modern slavery in our operations and supply chain.

Across our operations and supply chain, we aim to ensure that we, along with our suppliers of goods and services and other business partners, operate in a way that is ethical, responsible, and respectful of human rights.

MODERN SLAVERY ACT MANDATORY REPORTING CRITERIA

Modern Slavery Act Mandatory Reporting Criteria		Reference
Criteria 1	Identify the reporting entity	Pages 4 – 5
Criteria 2	Describe its structure, operations, and supply chain	Pages 6 – 11
Criteria 3	Describe the risks of modern slavery practices in the operations and supply chain of the reporting entity and entities it owns or controls	Pages 12 – 15
Criteria 4	Describe the actions taken by the reporting entity and any entities that it owns or controls to assess and address these risks, including due diligence and remediation processes	Pages 16 – 22
Criteria 5	Describe how the reporting entity assesses the effectiveness of actions being taken to assess and address modern slavery risks	Page 23
Criteria 6	Describe the process of consultation with any entities the reporting entity owns or controls	Pages 23 – 24
Criteria 7	Any other relevant information	Pages 25 – 26

ABOUT US

INGENIA COMMUNITIES GROUP (ASX:INA) IS A LEADING OWNER, OPERATOR AND DEVELOPER OFFERING QUALITY RESIDENTIAL COMMUNITIES AND HOLIDAY ACCOMMODATION.

Listed on the Australian Securities Exchange, the Group is included in the S&P/ASX 200. Across Ingenia Lifestyle, Ingenia Gardens, Ingenia Holidays and Ingenia Rental, the Group's \$2.7 billion property portfolio includes 100+ communities and development sites wholly within Australia.



100
PROPERTIES*



10,800
RESIDENTS
PAYING RENT*



1.8M
TOURISM
'ROOM NIGHTS'

* Includes assets held through the Joint Venture with Sun Communities and acquisition settled July 2025. Excludes developments not on balance sheet, and assets held for sale.

- Established in 2004 – internalised as Ingenia in 2012 and now part of the ASX 200 Index
- Leading provider of land lease living and affordable rental and holiday accommodation
- Focus on growing rental base via development and enhancing the sustainability of the Group's communities

More information can be found on the Group's website: www.ingeniacommunities.com.au

Image: Ingenia Lifestyle Sanctuary, QLD

PROPERTY PORTFOLIO

INGENIA COMMUNITIES IS ONE OF AUSTRALIA'S **LARGEST OWNERS, OPERATORS AND DEVELOPERS OF LAND LEASE, RENTAL AND HOLIDAY COMMUNITIES.**

The Group also manages and co-invests in communities held within its development Joint Venture with Sun Communities

Combined, Ingenia has an interest in and manages a \$2.7 billion¹ property portfolio dominated by cash yielding assets



\$2.7b
PORTFOLIO¹

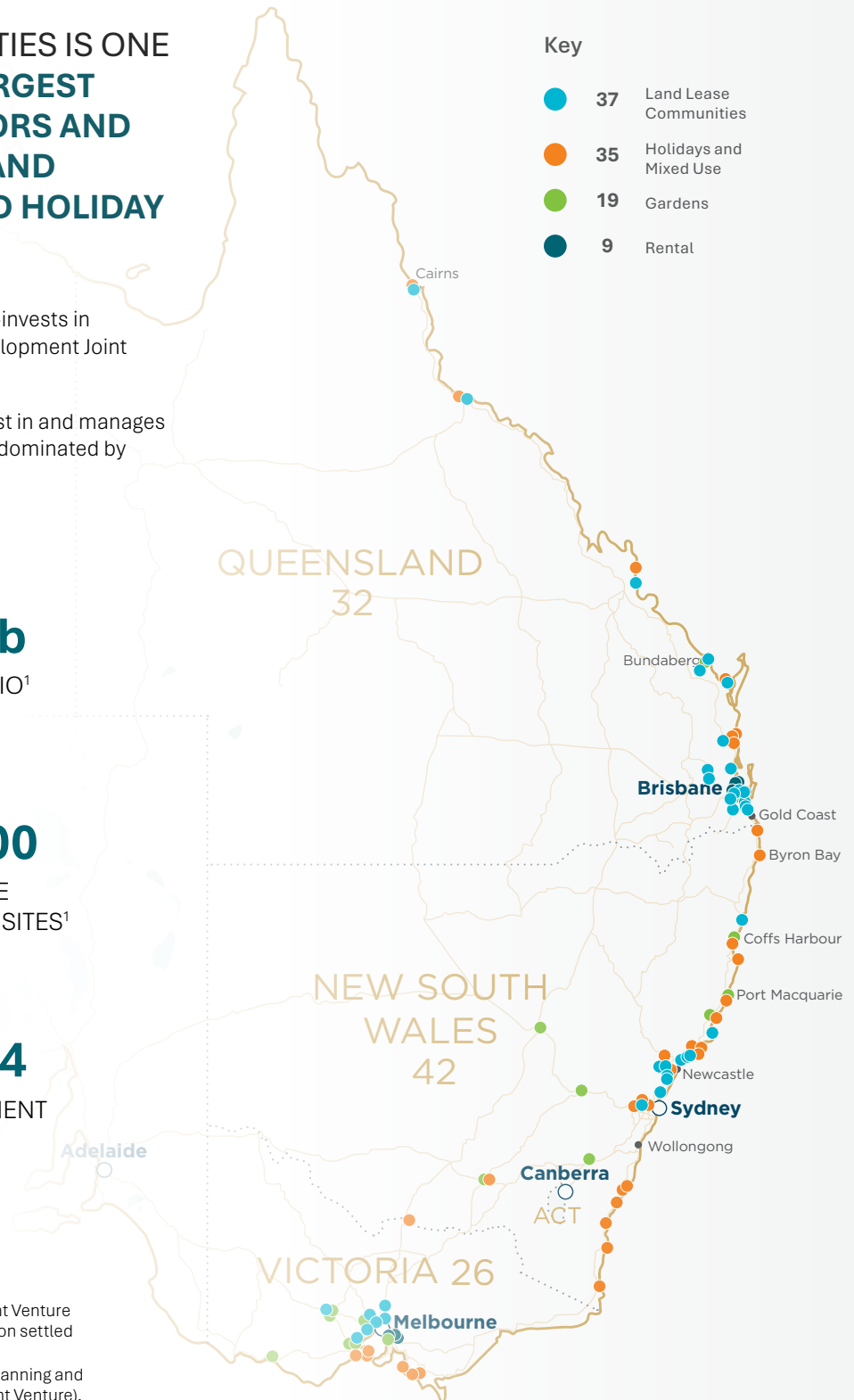


15,700
INCOME
PRODUCING SITES¹



5,024
DEVELOPMENT
SITES²

1. Includes assets held through the Joint Venture with Sun Communities and acquisition settled July 2025.
2. Development sites include sites in planning and optioned or secured (Ingenia and Joint Venture).



OUR COMMITMENT TO HUMAN RIGHTS

AT INGENIA, WE BUILD BELONGING, THROUGH OUR BOARD, EXECUTIVE AND EMPLOYEES, WHO ARE ALL **COMMITTED TO CONDUCTING OUR BUSINESS AFFAIRS LEGALLY, ETHICALLY AND IN A WAY THAT IS RESPONSIBLE WITH STRICT OBSERVANCE OF INTEGRITY, RESPECT AND PROPRIETY.**

This includes considering the dignity, wellbeing and human rights of employees, contractors, residents and all others involved in and around our communities.

Our approach to human rights is rooted in proactive prevention, as we actively identify, assess, and mitigate potential human rights risks throughout our portfolio. Our commitment extends to upholding ethical sourcing practices, ensuring fair treatment of employees, engaging with local communities, and encouraging diversity and inclusion.

We seek to do business with ethically and socially responsible suppliers and to partner with them in a way that is consistent with the Group's values, purpose and strategy.

AT INGENIA WE BUILD BELONGING



**CUSTOMER
OBSESSED**



**MAKE IT
COUNT**



**WE BEFORE
ME**



**TODAY AND
TOMORROW**

Image: Ingenia Lifestyle Drift, QLD

OUR STRUCTURE

INGENIA COMMUNITIES GROUP IS A TRIPLE STAPLED ENTITY, WHICH IS LISTED ON THE AUSTRALIAN SECURITIES EXCHANGE. **THE GROUP INCLUDES CONTROLLED ENTITIES, INCLUDING FUNDS AND TRUSTS.**

Ingenia has corporate offices in Sydney and Brisbane, but the Group's operations are diverse and largely regional, with a footprint that spans 100 assets, predominately on the East Coast of Australia.

Ingenia's Board has overarching oversight of the Group's Modern Slavery response. As shown below the Group's focus on preventing any form of modern slavery is reflected at all levels of the Group.

INGENIA BOARD

Determines and oversees the strategic direction of Ingenia including matters relating to ESG. The Board is responsible for approval of the Modern Slavery strategy and Annual Statement.

AUDIT, RISK AND SUSTAINABILITY COMMITTEE (ARSC)

Oversees the Group's financial reporting, risk function, ESG and compliance obligations. The ARSC is responsible for review and recommendation to the Board of the annual Modern Slavery Statement.

CEO AND LEADERSHIP TEAM

(including – GM Investor Relations & Sustainability)

Develops the strategic direction of the Group as well as day-to-day functioning of Ingenia activities whilst operating within the risk appetite and vision and values of Ingenia.

GROUP RISK MANAGEMENT COMMITTEE

Executive oversight of the Group's financial service risk, financial services compliance obligation and insurances.

OPERATIONAL RISK MANAGEMENT COMMITTEE

Executive oversight of the operational business risk

These committees hold joint responsibility for the risk culture and risk framework at Ingenia

INTERNAL ESG COMMITTEE

Responsible for overseeing and assisting with the implementation of the Group's ESG initiatives including Modern Slavery risk.

These initiatives include efforts to reduce Ingenia's environmental impact, improve our social and ethical practices and strengthen our governance structures.

Group Risk and Compliance Manager

Oversight and continued enhancement of the Groups risk and compliance framework to meet its legal and regulatory obligations including responsibilities relating to Modern Slavery.

Investment

Operations

Fund
Management

Sales

Development

OUR OPERATIONS

INGENIA'S DIVERSE ASSET BASE INCLUDES RESIDENTIAL COMMUNITIES AND HOLIDAY PARK ASSETS WHICH PROVIDE A RANGE OF ACCOMMODATION OPTIONS.

In addition to owning, managing and developing assets Ingenia co-invests and operates assets owned through the Group's Joint Venture with Sun Communities.

Ingenia Communities' core operations include:



Operating the physical assets, being the real property of the park or community and the fixed assets that require ongoing ground services and repair and maintenance



Holiday Park operations and services for guests including provision of accommodation, recreational activities and some food and beverage services



Ingenia Connect, a free service that promotes engagement and independence of our residents to improve their health and wellbeing.



The acquisition of land and associated facilities for the development of quality, sustainable communities



Sales, marketing, and head office functions including finance, IT, administration and human resources



Fund management operations



Development of land lease communities, including installation and construction of new homes, roads and supporting infrastructure and facilities



Image: Ingenia Holidays Byron Bay, NSW

OUR WORKFORCE

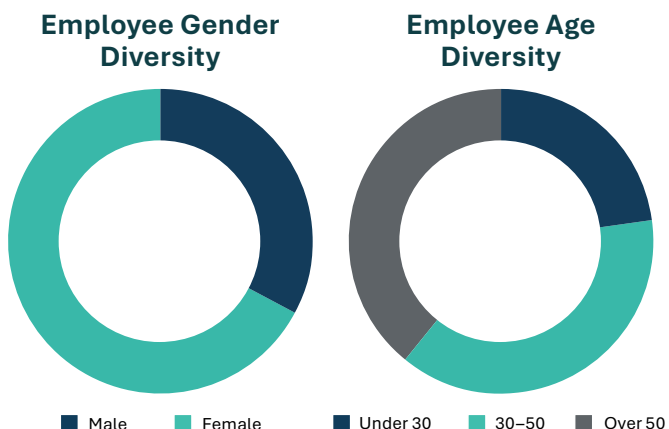
WITH MORE THAN 1,200 EMPLOYEES ACROSS MULTIPLE LOCATIONS AT INGENIA, WE CELEBRATE THE UNIQUE QUALITIES OF EACH PERSON'S IDENTITY INCLUDING FACTORS SUCH AS **AGE, CULTURAL BACKGROUND, DISABILITY, ETHNICITY, GENDER IDENTITY, MARITAL OR FAMILY STATUS, RELIGIOUS BELIEF, SEXUAL ORIENTATION AND SOCIO-ECONOMIC BACKGROUND.**

Our team has a pivotal role in building an environment where every voice is heard, different perspectives are valued, and every individual feels respected. Our Diversity and Inclusion policy serves to promote and sustain a workplace that thrives on diversity, inclusion, and mutual respect.

Reflecting the Group's operating focus and asset base, a significant portion of the Group's employee base is employed under a Modern Award, with 78.4% of the Group's ~ 1,200 employees employed under either the Aged Care Award, Vehicle Repair, Services and Retail Award or the Hospitality Industry General Award. Ingenia does not have any collective agreements as all employees are employed under individual contracts which comply with the National Employment Standards (NES) or the applicable Award.

Ingenia continues to focus on gender diversity across the Executive Leadership Team (ELT) level and continues to work towards the HESTA gender representation targets. The 40:40 Vision defines gender balance as 40% women, 40% men and 20% either (40:40:20).

Ingenia is committed to a diverse and inclusive workplace reflecting the communities we serve.



At June 2025, women made up approx. 66% of our total workforce. These metrics are reported to the Workplace Gender Equality Agency Annually.

Gender Pay Gap


We apply conscious attention to pay positioning at all points of the people process, specifically: when we hire; when we promote internal talent; and when we conduct our annual remuneration reviews.

For the 2025 reporting period our gender pay gap was 1.2% (median) and 13.4% (average), compared to an Australian average of 21.8%.

Women make up 66% of our workforce which is unsurprising given the significant disproportion of females in hospitality where we employee the greatest number of people. The reason we have a difference in median and average can be attributed to:


1. 47% of our workforce are casual workers and 70% of this group is women.
2. At the senior leader level, where salary is higher, we have a lower representation of women at 33%.

Pleasingly the commitment and practices put in place to see more women move into higher paying roles is being evidenced through a higher proportion of promotions.

 [Further information can be found in our 2024 Gender Pay Gap Statement.](#)

Our team spans generations which given a mix of perspectives and experiences. We accommodate those at different life stage with flexible working arrangement including part-time, parental leave and hybrid working.

Our staff come from a variety of cultural backgrounds. Based on voluntary identification, around 76%* have Australian/New Zealand (Oceania) heritage, with significant cohorts of European and South-East Asian backgrounds.

 [Further information on the Group's workforce can be found in the 2025 Sustainability Report.](#)

All employees are required to complete annual training on Modern Slavery and Modern Slavery training is a core component of the onboarding process for new employees.

The Group aims to continually raise awareness and educate all employees to not only ensure they have a clear understanding of their own rights but also ensure key staff within our parks and communities are alert to the potential risk and escalate any suspicious occurrences accordingly.

In FY25, 90% of employees undertook Modern Slavery training.

* 740 employees responded to this question

OUR SUPPLY CHAIN

INGENIA CONTINUES TO SEEK TO DO BUSINESS WITH SUPPLIERS THAT HAVE SIMILAR VALUES, AND ETHICALLY AND SOCIALLY RESPONSIBLE BUSINESS PRACTICES, INCLUDING THOSE RELATED TO HUMAN RIGHTS. OUR AIM IS TO ENSURE THAT HUMAN RIGHTS ARE UNDERSTOOD, RESPECTED AND UPHELD BY ALL OUR SUPPLIERS IN ALL LOCATIONS.

Recognising the diverse nature of the business and the regional locations of our communities and parks, we proactively seek to engage and support local businesses, and we do so in a way that seeks to limit the risks associated with modern slavery and other abuses of human rights.

Our suppliers are from a range of sectors, including information technology, property services, construction, catering, food and beverage. Most goods and services procured for our business are sourced from and provided by businesses located in Australia. Other than prefabricated buildings or building materials, 'goods' procured are typically consumable items that are incidental to our core business.

Where Ingenia does provide prefabricated cabins or homes for holiday or rental accommodation, these are sourced from domestic suppliers. The nature and scale of constructing prefabricated homes requires streamlined manufacturing processes to achieve economies of scale, including the use of a combination of contemporary automated and/or robotic equipment along with some manual labour.

As a holiday and residential community operator, the majority of procurement activity is service-based and covers areas such as information technology, grounds and maintenance, housekeeping, pool and facility cleaning, home and cabin maintenance, local development and construction, electrical, plumbing and garbage removal.

OVERVIEW OF SUPPLIERS

As the Group has expanded, so has Ingenia's supply chain. Enhanced business scale and evolving procurement practices has resulted in a shift in supplier profile which has also led to a decrease in the average annual spend across the Group. However, expenditure with core large-scale suppliers has increased.

With greater centralisation of procurement, particularly within our operating assets, the number of suppliers with annual spend between \$1,000 and \$10,000 has decreased as anticipated for FY25. This trend has led to higher engagement with larger suppliers, consistent with our evolving procurement strategy and growth in our business. We are increasingly partnering with companies that share our commitment to Human Rights and Modern Slavery, resulting in these suppliers moving into higher spend categories.

In addition, in FY25:

- The **top 25 suppliers** accounted for **63% of total spend**
- The **top 100 suppliers** accounted for **80% of total spend**
- The **bottom 1,000 suppliers** accounted for **less than 0.34% of total spend**.

Total Suppliers and Overall Spend

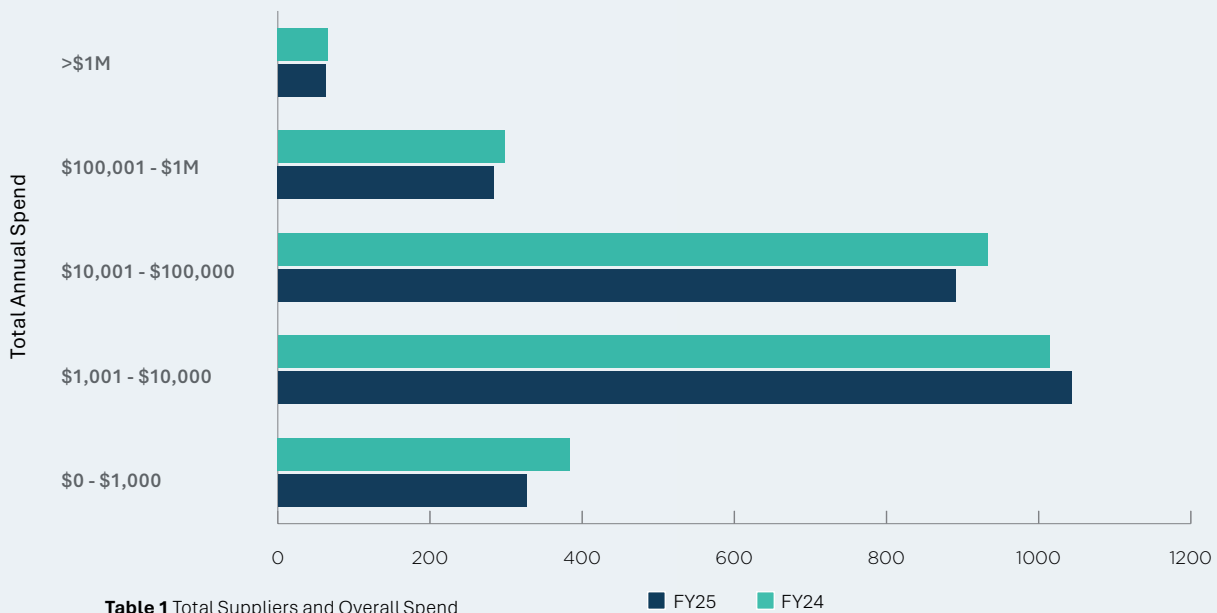


Table 1 Total Suppliers and Overall Spend

The use of larger suppliers also provides greater ability to engage with and influence that segment of the supply chain. We engage many of our suppliers across multiple business segments and procurement categories. We have categorised our suppliers into 3 broad groups each with individual characteristics which are outlined below:

- **Corporate** – suppliers providing a range of services including professional services, communications and technology, human resources, marketing, office supplies and insurance
- **Development** – suppliers including civil contractors, home and community facilities construction, planning and building consultants, marketing
- **Operations** (holidays and residential communities) – suppliers used in the day-to-day activities required for management of our communities, including marketing.

Additionally, understanding our Modern Slavery risks (criteria 3) describes the Group's approach to understanding the risk of Modern Slavery in our supply chain, followed in criteria 4 by our actions to assess and address those risks.

FY25 KEY CATEGORIES AND SPEND

In line with the Group's continuing emphasis on development activity as a driver for asset growth, expenditure on building, construction and civil engineering has further increased over FY25 compared to previous years. Reflecting this shift, we maintained a strong focus on embedding robust supplier review practices across our development supply chain, as detailed through this document.

Supply Chain Expenditure

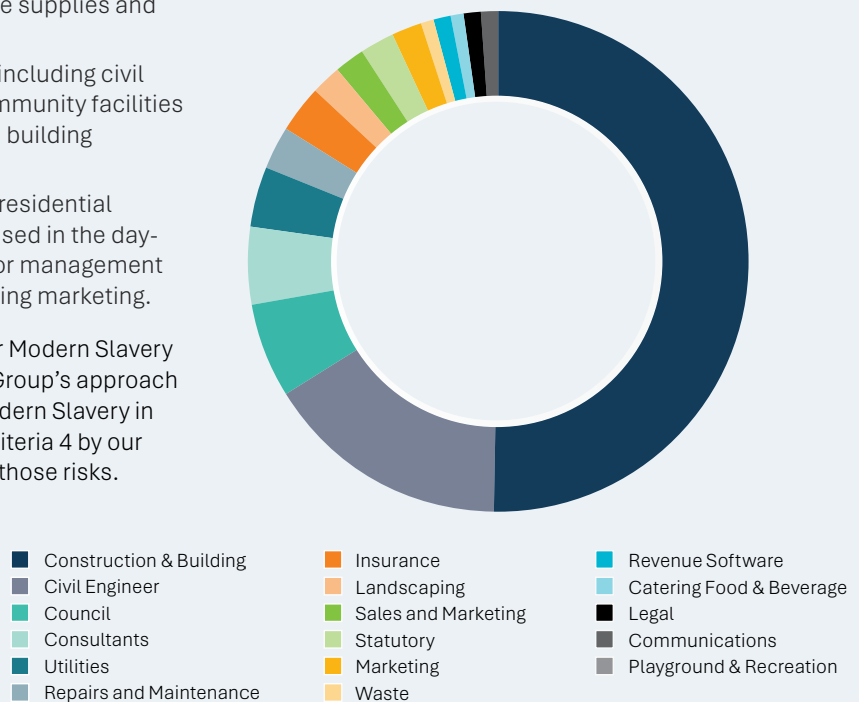


Table 2 Supply Chain Expenditure

UNDERSTANDING OUR MODERN SLAVERY RISKS

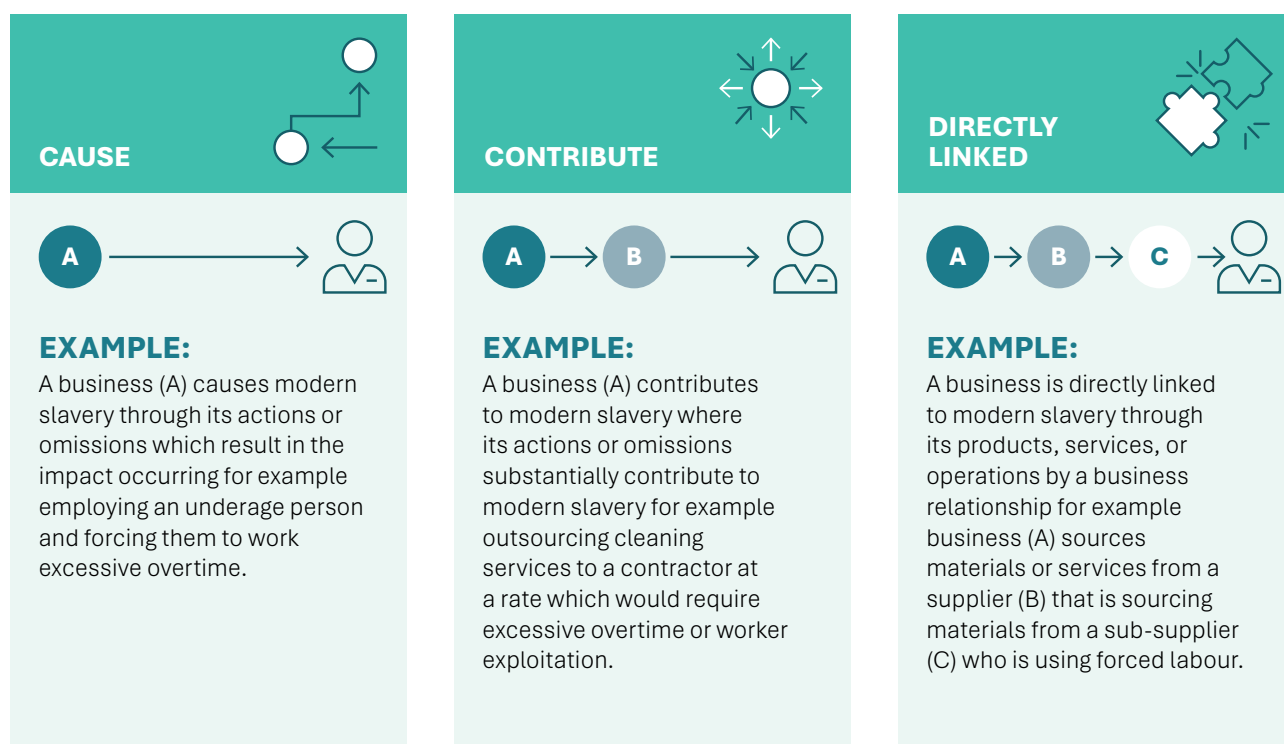
AS A LEADING OPERATOR OF LIFESTYLE COMMUNITIES AND HOLIDAY ACCOMMODATION, **INGENIA OFFERS INNOVATIVE PRODUCTS AND AFFORDABLE HOUSING OPTIONS (TYPICALLY FOR OVER 55'S) IN THE FORM OF LOCALLY CONSTRUCTED HOMES AS WELL AS MOBILE PREFABRICATED BUILDINGS (CABINS OR HOMES) IN OUR PARKS AND COMMUNITIES.**

Our holiday parks accommodation typically comprises a combination of locally manufactured homes, and caravan and camping sites.

In accordance with the United Nations Guiding Principles (UNGP), Ingenia is committed to identifying, assessing and taking action to mitigate any potential modern slavery risks in its operations and supply chain.

The UNGP advise that businesses can be at risk via the 'Continuum (or scale) of Involvement', see table below.

The Continuum or Scale of Involvement



Ingenia recognises we will not usually be directly exposed (Cause) to the possibility of modern slavery due to the structure of our operations but could be impacted indirectly (Contribute) through third party contractors and indirectly (Directly Linked) throughout our supply chain to the risk of modern slavery with the supply of goods and services procured from third parties.

The Group has identified actions to be taken in each of the above instances, to ensure that where modern slavery is identified there are clear processes in place

Ingenia's Scale of Involvement – Actions

CAUSE

The Group's operations directly result in some form of modern slavery.

Ingenia action:

Workplace laws and internal hiring practices, payment and working conditions would generally prevent Ingenia from being the cause of modern slavery in its day-to-day business activities.

CONTRIBUTE

The Group's operations or actions in its supply chain may contribute to modern slavery, including through acts or omissions that facilitate or incentivise slavery.

Ingenia action:

Once this is understood through our due diligence, Ingenia would suspend the use of a supplier who may be involved in activities which would allow any form of slavery, the actions would be dependent on the criticality of the relationship and any consequences as a result of termination of a contract.

DIRECTLY LINKED

The Group's operations, products or services may be connected to modern slavery through activities of another entity it has a business relationship with.

Ingenia action:


Once this is determined, Ingenia would take appropriate action to address while conducting a thorough investigation to understand the scope of the problem, the criticality of the relationship and any consequences as a result of termination of a contract. Transparency is essential.

* Reference from the United Nations Global Network Australia.

RISKS IN OUR OPERATIONS

As a property and financial services organisation based in Australia, Ingenia has considered the risk that may result in it causing, contributing to, or being directly linked to modern slavery within its direct business operations and workforce to be low, working strictly within all applicable laws and regulations within each jurisdiction. Our review of our operations found:

- 78.4% of our workforce is covered by an Award or under an Enterprise Bargaining Agreement
- The Group has various policies and procedures that contribute to a safe and fair working environment with the ability to lodge an anonymous grievance if necessary (further details are available later in the Statement under Communicating our Human Rights Expectations).

 For further details on our workforce composition refer to our 2025 Sustainability Report.



In FY25 the modern slavery risks in our direct operations remained comparatively low and no instances of modern slavery have been identified during the period.

RISK IN OUR SUPPLY CHAIN

Ingenia relies on a substantial supply chain to execute its business activities. During FY25, we have continued to enhance internal capacity and knowledge and relationships with our suppliers. In addition to ongoing improvement of our current approach, we continue to maintain and progress a robust responsible sourcing framework to help the business better identify and respond to modern slavery risks across our supply chain.

The Group uses the construction and home building industry to assist in the design and construction of its communities. As this industry is considered high risk for modern slavery Ingenia continues to be focused and committed to understanding where the risks exist in dealing with this industry sector.

Ongoing work continues to confirm our view that the key areas of concern for modern slavery within the Group are in the 'contribute' space, including:

- Forced labour/debt bondage (i.e. labour or services are provided as security or repayment of an inflated debt); and
- Freedom of Association (including the right to form and join a trade union).

We also recognise other areas that may not directly impact us but may be occurring i.e. 'directly linked' to our supply chain without our knowledge:

- Forced marriage
- Sexual exploitation
- Child exploitation or labour
- Human trafficking (including trafficking in children).

Recognising that changes in our business mix and supply chain have the potential to change the exposure to modern slavery risk, and that these changes can be internally or externally driven, we continue to focus on our supply chain to identify and manage emerging risks.

CRITERIA 4

OUR ACTIONS TO ASSESS AND ADDRESS OUR MODERN SLAVERY RISKS

Over FY25 we continued to strengthen our approach to modern slavery, including direct engagement with many of our high-risk suppliers to better understand their practices and response to Modern Slavery risk. It is important to note a significant number of Ingenia suppliers are small family-run businesses in regional locations who are not required to understand the obligations posed on Ingenia. We continue to engage with these suppliers to assist them build awareness and understanding of the risks associated with Modern Slavery.

During FY25 we continued to focus on:



Ongoing enhancement of governance and reporting



Supplier engagement, through meaningful discussion to assist with their approach to addressing modern slavery



Desktop research, through review and consideration of a supplier's Modern Slavery Statement and/or answers to our questionnaire



Supplier Code of Conduct, which allows us to obtain a commitment in writing and also identify any areas of non-compliance



Ensuring all development and construction contracts have a Modern Slavery clause included



Enhancement of data collection, including carrying out a risk assessment on all new suppliers



Ongoing education of our teams on related risks and response procedures.

More detail on our framework for addressing modern slavery and our specific actions are outlined below.

GOVERNANCE

Ingenia does not tolerate slavery, human trafficking, forced or child labour or child exploitation of any kind and uses the same governance structure to manage its environmental, social, and governance (ESG) risks and opportunities.

The ultimate responsibility for the oversight of governance of the Group rests with the Board. This includes responsibility for Ingenia's Modern Slavery risk management.

The Board has delegated operational responsibility to its sub-committee (ARSC) and management and to ensure a consistent approach towards modern slavery responsibilities Ingenia has established a cross functional Environmental, Social and Governance (ESG) Committee. The Committee is comprised of key executives from Ingenia, Sungenia and Eighth Gate and oversees and directs activities across the business. This includes continuous improvement, ongoing awareness, transparency and accountability and supply chain evaluation and management.

Day-to-day responsibilities for the implementation of these measures is monitored by Risk and Compliance in conjunction with the ESG team and the business.

POLICY FRAMEWORK

Our policies support our commitment to respect human rights and support a safe and fair working environment for our people and those working within our communities. Our policies also outline our expectations for our people and suppliers working with the Group. The key policies relevant to modern slavery are set out in the section on Communicating our Human Rights Expectations on page 20. For a full list of all policies, refer to the Corporate Governance section of the Group's website.

RISK MANAGEMENT AND DUE DILIGENCE

High-Risk Suppliers Reviewed (FY25)

180+

Over 180 suppliers underwent detailed modern slavery risk assessment and outreach in FY25.

New Suppliers Onboarded (FY25)

735

All 735 new suppliers accepted Ingenia's Supplier Code of Conduct and completed screening as part of onboarding.

Employee Training Completion

90%

Over 90% of employees completed mandatory modern slavery training in FY25 (up from 85% in FY24).

Reported Incidents

0

No modern slavery or human rights breaches were identified or reported via hotline or other channels in FY25.

OVER FY25 WE CONTINUED TO **FOCUS ON OUR STRATEGY FOR ASSESSING AND ADDRESSING MODERN SLAVERY RISKS** IN OUR OPERATIONS AND SUPPLY CHAIN.

Our approach to detecting risk in our supply chain remains based on our knowledge of and relationships with our suppliers, the geographic location of suppliers, the origin of the goods or services, the types of goods and services and also our ability to influence or educate suppliers on their moral and ethical responsibilities with regard to human rights and potential modern slavery situations.

We looked to broaden our understanding of our supplier base through direct contact and further rollout of our Supplier Questionnaire.

We are happy to report that given additional focus on Modern Slavery training there was an ongoing increase in staff undertaking training.

During FY25 the Group's supplier base had a slight uplift to 2,698 suppliers, this is primarily due to a number of acquisitions during FY25 and their existing supply chain notwithstanding spend remained heavily concentrated with the top 100 suppliers.

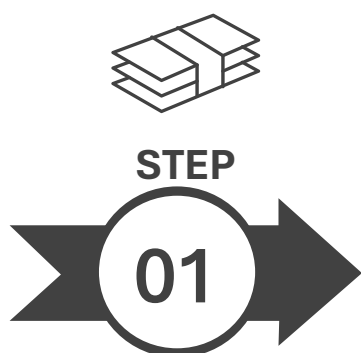
The following actions were continued from previous years to help mitigate the risks associated with engaging with supplier(s):

- Ongoing monitoring of our Supplier Code of Conduct which requires all new suppliers to declare they will comply with all applicable laws and regulations relating to the Modern Slavery Act.

- Ongoing inclusion of Modern Slavery and Human Rights as a permanent agenda item for the ESG Committee
- Agreed change to minimum spend for pre-qualification of suppliers endorsed by Executive and Board
- Regular updates to management and the Ingenia Communities Board
- Ongoing review and assessment of the Group's supply chain risks and opportunities, including identifying categories or individual suppliers with whom there may be a heightened risk
- Continual review of policies and procedures associated with employee behaviour and standards, anti-corruption and bribery measures, and processes for engaging and validating suppliers.

The Group aims to continually raise awareness and educate all employees to not only ensure they have a clear understanding of their own rights but also ensure key staff within our parks and communities are alert to the potential risk and escalate any suspicious occurrences accordingly. This training is complemented via the Whistleblower Policy and increased visibility of our Speak Up hotline, see page 22 for more detail.

As part of our Due Diligence in FY25 we undertook a review of over 180 suppliers across the group. Our assessment of suppliers is based on firstly understanding risk based on criteria shown in Table 3:



HOW MUCH ARE YOU SPENDING?

Modern Slavery can occur in high and low spend categories, higher spend may increase your influence on supplier practices.



WHAT ARE YOU BUYING?

Different products and categories of spend have different risks based on the workforce profile and country of origin.



HOW BIG IS THE OPPORTUNITY?

Consider the impact and leverage Ingenia may have based on whether a contract exists and where vulnerability sits with the tiers of the supply chain.

Table 3 Risk assessment criteria

MODERN SLAVERY RISK MATRIX

Suppliers are then assessed based on more detailed criteria which allowed us to map our suppliers into five categories on the matrix (shown in table 4), identifying the suppliers which represent the greatest priority with respect to the risk of modern slavery. The outcome of this assessment is also shown in Table 5.

Country	Countries listed as high risk on the Global Slavery Index (GSI)	E	Medium	High	High	Extreme	Extreme
	Weak labour regulations eg minimum wage, collective bargaining agreements	D	Medium	Medium	High	High	Extreme
	Poor track records on corruption and human rights	C	Medium	Medium	Medium	High	High
	Prevalence of criminal organisations	B	Low	Medium	Medium	Medium	High
		A	Low	Low	Medium	Medium	Medium
Industry			1	2	3	4	5
Vulnerable workforce eg low skilled, temporary jobs, poverty, high movement of migrants			Low risk industry i.e. local government, councils, small corporate, consultants, Ingenia entities	Low risk industry i.e. large local corporates, external service providers (IT and Registry)	Medium risk industry due to unidentified 2nd and 3rd tier suppliers	High risk of modern slavery i.e. building & construction, food & beverage suppliers, office supplies etc	Very high risk of modern slavery i.e. contract cleaners, security services, IT equipment
Long and complex supply chains							
Labour intensive industry							

Table 4 Detailed risk assessment

RISK ASSESSMENT

In FY25, the Group continued to evolve its approach to identifying and managing modern slavery risks across its operations and supply chains. Building on the foundations established in prior years, we have refined our Responsible Sourcing Framework and expanded its application across the business.

Key activities undertaken included:

- Ongoing engagement with internal stakeholders responsible for significant supplier expenditure to ensure alignment with our Human Rights and Responsible Sourcing objectives
- Delivery of training to all new and existing employees to continue to build awareness and capability in identifying modern slavery risks
- Introduction of a supplier pre-qualification process, with improved integration into procurement workflows. This was particularly important for new suppliers onboarded during the year
- Further refinement of our risk matrix to better capture and support consistent assessment.

Our Supplier Code of Conduct remains central to our supplier engagement strategy, outlining our expectations regarding ethical conduct, human rights and modern slavery. We actively seek to partner with suppliers who demonstrate alignment with these values. Where risk assessment identifies non-compliance or elevated risk, we choose to assist those business's in understanding our commitment to the protection of human rights but may also cease engagement and seek alternative suppliers.

In FY25, we conducted a refreshed assessment of suppliers representing approximately 15% of the Group's total spend, based on:

- **Spend Category:** Nature of goods and services provided
- **Influence Level:** Our ability to influence supplier practices and drive improvements
- **Risk Exposure:** Geographic and sectors-specific risk indicators.

The insights gained have informed our strategic priorities for FY26, including deeper engagement with high-risk suppliers, enhanced data collection and development of remediation pathways where required.

The outcome of this assessment, which ranks suppliers from Priority 1 to Priority 5 is shown below:

Group	Annual Spend %	No. Suppliers	Risk Rating	Examples
Priority 1	49%	39	High risk, high spend, limited ability to influence	Construction and home building contracts, outsourced cleaning and security contractors and IT equipment e.g. computers and telephones with unknown 2 nd and 3 rd tier suppliers
Priority 2	9%	31	High risk, low spend, some ability to influence	Large landscaping contracts, marketing goods (e.g. promotional material), catering, uniforms
Priority 3	27%	46	Low risk, high spend, high ability to influence (influence may depend on size of supplier)	Local family run building and construction, landscapers and Civil engineering contracts (sometimes with un-identifiable 2 nd and 3 rd tier suppliers)
Priority 4	11%	36	Low risk, low spend, varied ability to influence	Large local corporates, external service providers (with service level agreements) utilities, and statutory expenses
Priority 5	5%	33	Low risk, low spend, significant ability to influence	Most other suppliers including small corporate, councils and consultants (Ingenia entities have been removed from total spend)

Table 5 Priority Spend

We continue to expand on our Risk Assessment Framework year on year with our Supplier Questionnaire and have continued to capture a larger range of priority 1 suppliers during this year.

Risk assessments, gap analysis, workshops and continuing framework development including Supplier Code of Conduct, Supplier Questionnaire and grievance mechanisms/implementation will all be further progressed in the future.

The ongoing management of our supply chain will continue to be integrated into existing business systems and processes to ensure the residual risk of modern slavery is monitored by key executives, the ESG Committee and the Ingenia Communities Audit, Risk & Sustainability Committee and Board.

OPERATIONS

The majority of the Ingenia workforce are employed directly, and therefore we consider the risk of modern slavery in our operations to be relatively low.

Over 70% of our recruitment is undertaken by our in-house team and a large portion of our employees are employed under an award which dictates clear employment conditions including hours and pay. By recruiting and managing our team internally we maintain a focus on our values and have control over the protections and conditions of our team.

To ensure that we maintain a focus on our operational assets and remain alert to potential modern slavery risks, the Executive General Manager Tourism and Executive General Manager Residential Communities and their direct reports, are responsible for reviewing domestic contractor service arrangements. Regular visits to our communities are carried out as part of this process. Reviews conducted to date have shown that contractors used by our parks are typically a combination of small family run businesses or sole traders. When contractors are required, they are all paid award or above award rates. There are no known instances or reports of any forms of exploitation, forced labour or any other Modern Slavery practices within our contractor base.

SUPPLY CHAIN – DEVELOPMENT

The Development Team at Ingenia, who manage most of the large spend contracts where the potential risks have been identified within the Group's supply chain, continue to work on embedding procedures rolled out in line with the Group's Responsible Sourcing Framework. Additional training, specific to the risks within development activities will be implemented during FY26.

During FY25 ongoing review has allowed the team to understand and address any residual gaps. All development contracts contain a Modern Slavery clause. The review also considers supply chain and product risk in all future development procurement and design decisions.

Senior members of the development team are regularly onsite to observe any evidence of untoward activities that may hint at any instances of human rights or modern slavery situations.



Image: Ingenia Lifestyle Freshwater, QLD

COMMUNICATING OUR HUMAN RIGHTS EXPECTATION

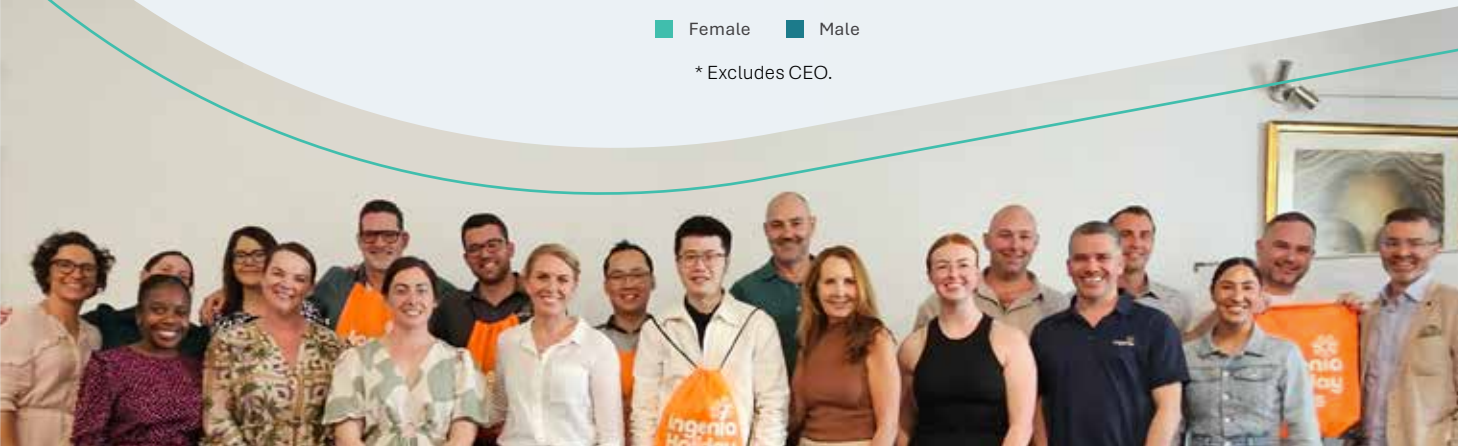
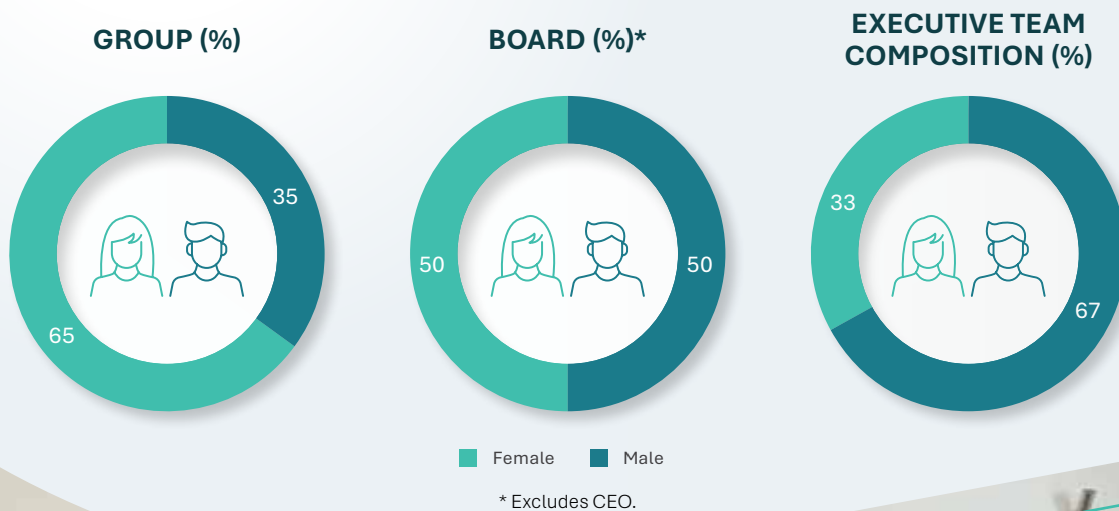
Consistent with this Statement, Ingenia is committed to conducting its business in an ethical and professional manner. In accordance with that commitment, the Group has many policies which support the objectives of the Modern Slavery Act, including the following:

Policy	Purpose	Implementation Actions
Code of conduct	This policy outlines what constitutes appropriate behaviour and standards for the Group. Ingenia expects all employees to conduct all business affairs legally, ethically and with strict observance of the highest standards of integrity and propriety.	All employees are required to complete a Compliance Module which includes the Code of Conduct as part of their onboarding. Existing staff are required to refresh their understanding of this policy at least every 2 years.
Supplier Code of Conduct	The purpose of this Code is to outline the Group's principles and clearly communicate the behaviour and business practices we expect our suppliers to adhere to. These practices include meeting social and environmental standards as well as satisfying governance and compliance obligations.	All new suppliers are asked to read and sign a copy of the Ingenia Supplier Code of Conduct as part of the onboarding process.
Anti-bribery and Corruption Policy	Articulates our commitment to complying with laws and regulations addressing fraud, bribery and corruption across the Group.	All new staff are required to complete a Compliance Module which includes the Bribery & Anti-Corruption Policy. They must sign off that they are willing to abide by the policy within the first 3 months of employment. Existing staff are required to refresh their understanding of this policy at least every 2 years.
Whistleblower Speak Up	An anonymous reporting channel for employees (including contractors) and their families and associates to raise serious matters they may not feel comfortable raising through other channels including breaches of the law and/or conduct that breaches any other policies.	Published both internally and externally on the Ingenia website. Whistleblower flyers are displayed across all Ingenia properties in locations that allow those who may be impacted time to read and understand their options. Training is provided to those roles which have responsibilities under the Ingenia Whistleblower framework.
Appropriate Workplace Behaviour/ Grievance Policy	Whilst the approach around grievances may depend on the circumstances, there are a number of avenues available including the Appropriate Workplace Behaviour Policy, in the event an employee or contractor is happy to engage directly with Ingenia, this is the process used. Anonymous and external complaints have the Whistleblower Speak Up hotline available to them.	All new employees are required to complete an online Compliance Modules regarding the Ingenia Communities Appropriate Workplace Behaviour/Grievance Policy. Existing staff are required to refresh their understanding of this policy at least every 2 years.
Diversity and Inclusion Policy	The Group respects and values the diversity of its team members, suppliers, customers, residents, and stakeholders and is committed to finding ways to actively support and encourage a diverse workforce and inclusive workplace now and into the future.	Available for all employees on the internal intranet.
Outsourcing Policy	This policy outlines the specific processes and controls regarding the appointment and monitoring of external service providers that must be adhered to.	Available for all employees on the internal intranet.
Privacy Policy	This policy outlines how Ingenia is committed to protecting all personal information that it handles in accordance with all legal and regulatory obligations. This includes how the Group holds, collects, uses and discloses personal information.	All new staff are required to complete a Compliance Module which includes the Privacy Policy. They must sign off that they are willing to abide by the policy within the first 3 months of employment. Existing staff are required to refresh their understanding of this policy at least every 2 years.

In FY25, all relevant policies were reviewed and updated. Any changes are approved by the Board as necessary and communicated to all relevant employees.

DIVERSITY AND INCLUSION

WE UNDERSTAND THE **POWER OF DIVERSITY IN DRIVING EXCEPTIONAL OUTCOMES**. WE FOCUS ON AN INCLUSIVE WORKPLACE EMBRACING THE STRENGTHS OF A DIVERSE WORKFORCE, WHERE EVERY INDIVIDUAL FEELS VALUED, RESPECTED, AND SAFE.



At Ingenia we celebrate the unique qualities of each person's identity, including factors such as age, cultural background, disability, ethnicity, gender identity, marital or family status, religious belief, sexual orientation and socio-economic background.

Our team has a pivotal role in building an environment where every voice is heard, different perspective are valued, and every individual feels respected. Our Diversity and Inclusion (D&I) policy serves to promote and sustain a workplace that thrives on diversity, inclusion and mutual respect.

TRAINING

While the potential exposure to modern slavery risk varies across Ingenia, the Groups aim is to continually raise awareness and educate all staff on the risk of modern slavery.

During the period, training has continued to be rolled out across all new employees via our online learning platform as well as annual training for all existing employees to not only ensure they are educated on their own rights, but also ensure key staff within our parks and communities are alert to potential risk and escalate any occurrences accordingly. The external training module outlines what modern slavery is, its relevance to the Group's business, and how to report any suspected incidents (both internally and via the Group's externally run whistle-blower reporting channels).

As this training forms part of the mandatory compliance training suite, completion rates are reported regularly to the Executive Committee and ARSC. On 30 June 2025, 90% of staff had completed this mandatory training.

REMEDIATION

INGENIA CONTINUES TO RECOGNISE THE NEED TO HAVE PROCESSES IN PLACE TO ACT WHERE AN INCIDENCE OF MODERN SLAVERY IS IDENTIFIED.

Where appropriate, we will seek to remediate or cooperate in the remediation of modern slavery incidents caused by our own activities or to which we have contributed through our suppliers.

As a result of the risk and opportunity analysis referred to above, we have adopted a category audit approach to supplier risk management and found that the most likely areas where modern slavery may occur for Ingenia continue to be construction, home building and security and cleaning services, which we closely monitor.

In accordance with this we have developed processes which include creating strong relationships with our suppliers where possible, especially those where there is a higher risk of involvement in Modern Slavery or other Human Rights Incidents.

During 2025 we have collaborated with many of our higher risk suppliers on our and their obligations to further understand Modern Slavery risk.

All collaboration and assessment undertaken to date in relation to Ingenia's supply chain have not identified any occurrences of modern slavery or human trafficking and therefore no remediation has been required.

GRIEVANCE MECHANISM

Grievance mechanisms are a key part of our approach to ensure that there is an independent and, where required, confidential mechanism to report potential human rights or modern slavery issues.

The ARSC oversees the Whistleblower Policy and associated actions.

The grievance mechanism allows an employee (or their family members), director, officer, board member, temporary worker, volunteer, independent contractor, or supplier who has reasonable grounds to suspect they have information concerning misconduct or an improper situation or circumstances including concerns of modern slavery, harassment, bullying or working under duress to raise a concern using the Whistleblower reporting channels.

The Group has an external independent Speak Up Integrity hotline which allows a concern or complaint to be reported anonymously through Ingenia's independent whistleblowing service provider, Core Integrity, with all the usual Whistleblower protections.

As mentioned above, the hotline is also available to suppliers working in our sites, with information and signage displayed across our sites.

The remediation needs of a victim can greatly vary, as will the circumstances and context of the situation and the Group's overarching focus through the remediation process is protecting the victim and always acting in their best interests.



Everyone has a role to play. Speak Up today.

Ingenia Communities Group is committed to promoting a high standard of ethical and accountable behaviour.

We place great importance on fostering a culture that encourages employees to speak up about issues or a conduct that concerns them.

There is no tolerance for any form of intentional wrongdoing and everyone who works with Ingenia is encouraged to raise and report any conduct they believe to be inappropriate or wrong.

Ingenia Whistleblower Hotline

1800 324 775

speakup@coreintegrity.com.au

Speak Up P.O. Box 730, Milsons Point, NSW, 1565

ASSESSING THE EFFECTIVENESS

During the reporting period to 30 June 2025, Ingenia Communities did not receive any complaints nor identify any breaches of our Modern Slavery or Human Rights obligations through our domestic contractors or suppliers of goods and services.

During the period, 735 new suppliers were onboarded. The onboarding process includes acceptance of the Supplier Code of Conduct.

No Modern Slavery concerns were raised during FY25 via the Ingenia Speak Up hotline or any other form of Whistleblower reporting.

Our business is committed to fostering strong collaborative relationships with our suppliers and therefore in accordance with the diverse nature of the business and the regional locations of our communities and parks, we have developed close and long-standing relationships with local service providers at a local management level. We continue to educate our employees and key suppliers to make sure they are aware of our policies and procedures and the mechanisms for concerns or breaches to be raised and escalated.

In accordance with this, each month our Group Risk and Compliance Manager conducts an internal audit of incidents, breaches and notifications which includes notifications of whistleblowing and grievance lodgement. Where a breach is material, that detail is documented and escalated in the Risk & Compliance Report for review by the ARSC comprising five independent non-executive Board members.

CONSULTATION

This Statement has been prepared through a collaborative process involving key internal stakeholders from across the Group including internal representatives from Eighth Gate & Sungenia and led by the Ingenia Communities ESG Committee which includes subject matter experts from:

- > Sustainability
- > Procurement
- > Legal and Governance
- > Risk Management
- > Compliance.

In preparing this Statement, the Group engaged in meaningful consultation with relevant business units to ensure a comprehensive understanding of our operations and supply chains. We also considered insights and feedback received throughout FY25 from external stakeholders. This feedback continues to inform our strategic planning and supports the ongoing enhancement of our disclosures and risk management practices.

CONTROLLED ENTITIES

As mentioned in the introduction, this statement covers the following Ingenia Communities Group entities and their subsidiaries:

- Ingenia Communities Holdings Limited
- Ingenia Communities RE Limited as Responsible Entity for Ingenia Communities Management Trust and Ingenia Communities Fund
- Eighth Gate Capital Management Pty Ltd
- Eighth Gate Pty Ltd as Trustee and AFSL holder for Eighth Gate residences No.3-8
- Sungenia Land Co Pty Ltd as trustee for Sungenia Land Trust
- Sungenia Op Co Pty Ltd as trustee for Sungenia Operations Trust
- Sungenia Development Pty Ltd.

Consultation with Eighth Gate and Sungenia has been undertaken throughout the reporting period through the ESG Committee which comprises executive members of all entities as mentioned under 'Consultation'.



Image: Ingenia Lifestyle Chambers Pines, QLD

PROGRESS AGAINST OUR COMMITMENTS

DURING FY25 WE MADE CONSIDERABLE PROGRESS IN DEVELOPMENT OF OUR MODERN SLAVERY RISK MANAGEMENT PROGRAM BUILDING ON PRIOR YEARS BY REFINING OUR ASSESSMENT TOOLS AND PROCESSES, **INCLUDING OUR SUPPLIER QUESTIONNAIRES, RISK ASSESSMENT OF NEW SUPPLIERS AND CONTINUED EDUCATION OF OUR TEAMS.**

These actions continue to create a solid foundation for the tools to manage modern slavery risk. We found no evidence of modern slavery through our contractor questionnaires, whistleblower reporting channel and supplier feedback during FY25.

Ongoing communication regarding best practices and procurement methodologies, along with training to build internal capacity and due diligence, will help continue to assist in mitigating any exposure to and unintended involvement in modern slavery. We will continue to refine, implement, and embed practices across the Group with an initial focus remaining on upskilling employees who deal with high-risk suppliers, and continue the conversation with all suppliers around Ingenia's expectations whilst collaborating with them to address any areas of concern.

During 2025, we continued to work on the following key initiatives.

ACTION		PROGRESS IN 2025
	Continue to strengthen Modern Slavery Framework	<ul style="list-style-type: none"> ✓ Ongoing implementation of Modern Slavery Responsible Sourcing Framework ✓ Continuous improvement of data capture for reporting and supplier prioritisation and categorisation ✓ Close scrutiny of the Ingenia Whistleblower Speak Up hotline complaints ✓ Lowered the annual spend threshold from \$500,000 to \$100,000
		<ul style="list-style-type: none"> ✓ Modern Slavery training continues to be a core component of the onboarding process for new employees ✓ Ongoing annual Modern Slavery training for all staff ✓ Tailored internal training to assisting development and project managers to understanding where the risks of Modern Slavery and Human Rights issues may arise within the supply chain
		<ul style="list-style-type: none"> ✓ Active engagement with higher risk contractors and suppliers to assist them in understanding the risks of Modern Slavery in their business
		<ul style="list-style-type: none"> ✓ Continued to have all new suppliers complete the Supplier Code of Conduct ✓ Modern Slavery Supplier Questionnaire completed by all newly onboarding high risk suppliers
	Governance	<ul style="list-style-type: none"> ✓ Inclusion of a Modern Slavery clause in all development and construction contracts ✓ Regular meetings of the ESG Committee which include updates and discussion on our Modern Slavery and Human Rights obligations

NEXT STEPS

Understanding Ingenia's broader supply chain is a complex process due to the diverse nature of suppliers required to support our business. Ingenia continues to move towards a more centralised procurement process which will allow greater control when appointing and managing our supply chain.

The ESG Committee will continue to progress our response towards the identification and monitoring of modern slavery activity within our operations and supply chain, and to monitor the effectiveness and promote continuous improvement through our actions going forward.

As time goes by, we also expect supplier transparency and business practices external to Ingenia Communities to improve allowing us to continue to uphold our responsibility to not tolerate slavery, human trafficking, forced or child labour or child exploitation of any kind.

Our priorities for FY26 continue similarly to recent years:






ACTION	FY2026
 Continue to strengthen our Modern Slavery Responsible Sourcing Framework	<ul style="list-style-type: none"> → Continue to strengthen and refine the Group's Responsible Sourcing Framework to guard against any incidents of modern slavery or Human Rights risk → Further supplier analysis including integration of assessment into large procurement decisions → Rollout of specific procedural documentation to guide activities for the future → Explore further technology solutions to assist with the management of Modern Slavery
 Education	<ul style="list-style-type: none"> → Continue with Modern Slavery training as part of the onboarding process for new employees → Training on new procedural document requirements → Ongoing key person and management training tailored to our higher risk areas
 Collaboration	<ul style="list-style-type: none"> → Ongoing active engagement with higher risk contractors and suppliers to assist them in understanding the risks of Modern Slavery in their business → Continue to request all new Priority 1 suppliers as part of the onboarding process, complete a Modern Slavery Questionnaire
 Engagement with suppliers	<ul style="list-style-type: none"> → Expand assessment to Priority 2 contractors and suppliers via further reduction in annual spend threshold → Continue to review policies and procedures as part of continuous improvement to include Modern Slavery
 Governance	<ul style="list-style-type: none"> → Continuing development and implementation of processes and systems that prevent modern slavery and other human rights risks in our operations and supply chain → Further embed the Modern Slavery processes from the top down including the ESG Committee → Continue to improve data capture and quality

Image: Ingenia Lifestyle Drift, Bargara, QLD



CRITERIA 1

CRITERIA 2

CRITERIA 3

CRITERIA 4

CRITERIA 5

CRITERIA 6

CRITERIA 7



Ingenia Communities Group

Level 10, 20 Bond Street, Sydney NSW 2000

T. 1300 132 946

E. investor@ingeniacommunities.com.au



www.ingeniacommunities.com.au

