

2020

GRI Index



Ingenia



2020 GRI Context Index

Ingenia Communities referred to the Global Reporting Initiative (GRI) Standards to determine the 2020 Annual Reporting Suite boundaries for guidance on identifying and reporting its material issues, management approaches and reporting key performance indicators across stakeholder groups including investors, employees, customers, and the community.

Below is a guide to Ingenia's reporting metrics in reference to the GRI.

General disclosures

Number	Disclosure	Reference	Remarks/Omissions
GRI 102: General Disclosures			
102-1	Name of the organisation	2019 Annual Report Group website	
102-2	Activities, brands, products, and services	Group website - About us	Ingenia does not provide or sell any products that are banned in certain markets
102-3	Location of headquarters	2019 Annual Report - Directory, page 135 Group website - Contact Us	
102-4	Location of operations	2019 Annual Report , page 43 Property Portfolio	The Group operates solely in Australia
102-5	Ownership and legal form	2019 Annual Report , page 132, Corporate Governance Statement	Ingenia (INA) is a publicly listed real estate investment trust listed on the Australian Securities Exchange
102-6	Markets served	Group Website - Our Business	The Group operates solely in Australia
102-7	Scale of the organisation	2019 Annual Report , page 23, Consolidated Statement of Income; page 25 Consolidated balance sheet; page 132 Securityholder information Property Portfolio	
102-8	Information on employees and other workers	Group Website - People data	
102-10	Significant changes to the organisation and its supply chain	2019 Annual Report , Directors Report, page 4, 2019 Annual Review	
102-11	Precautionary Principle and approach	Group Website - Corporate Governance Statement , page 16, Corporate Policies and Procedures - Responsible Entity Risk Statement	
102-12	External initiatives	Group Website - Memberships	Ingenia is currently participating in a pilot program to create a net zero home with The Green Building Council of Australia
102-13	Members of associations	Group Website - Memberships	



Number	Disclosure	Reference	Remarks/Omissions
102-14	Statement from senior decision-maker	Group Website - Sustainability, Letter from the CEO	
102-15	Key impacts, risks, and opportunities	Group Website - Sustainability, Materiality Assessment	
102-16	Values, principles, standards, and norms of behaviour	Group Website - About Us, Vision and Values, Corporate Governance Statement , page 12, Corporate Policies and Pcedures - Code of Conduct	
102-17	Mechanisms for advice and concerns about ethics	Group Website - Corporate Governance Statement , pages 12, 13 & 17, Corporate Policies and Pcedures - Whistle Blower Policy	
102-18	Governance structure	Group Website - Corporate Governance Statement	
102-19	Delegating authority	Group Website - Corporate Governance Statement, Sustainability	
102-20	Executive-level responsibility for economic, environmental, and social topics	Group Website - Sustainability, Letter from the CEO, Corporate Governance Statement , page 5	
102-21	Consulting stakeholders on economics, environmental, and social topics	Group Website - Sustainability, Letter from the CEO, Corporate Governance Statement , page 14	
102-22	Composition of the highest governance body and its committees	Group Website - Corporate Governance Statement , page 4	
102-23	Chair of the highest governance body	Group Website - Corporate Governance Statement , page 6	
102-24	Nominating and selecting the highest governance body	Group Website - Corporate Governance Statement , pages 1 & 6	
102-25	Conflicts of interest	Group Website - Corporate Governance Statement , pages 6, 11 & 12, Corporate Policies and Pcedures - Code of Conduct, Anti-Bribery and Corruption Policy	
102-26	Role of highest governance body in setting purpose, values, and strategy	Group Website - Corporate Governance Statement , page 1	
102-27	Collective knowledge of highest governance body	Group Website - Corporate Governance Statement , pages 6 - 10	
102-28	Evaluating the highest governance body's performance	Group Website - Corporate Governance Statement , page 11	
102-29	Identifying and managing economics, environmental, and social impacts	Group Website - Corporate Governance Statement , page 18, Sustainability - Materiality Assessment	
102-35	Remuneration policies	2019 Annual Report , Remuneration Report, pages 10 - 12, Group Website - Corporate Governance Statement , page 5	
102-36	Process for determining remuneration	2019 Annual Report , Remuneration Report, pages 10 - 12, Group Website - Corporate Governance Statement , page 5	



Number	Disclosure	Reference	Remarks/Omissions
102-37	Stakeholder's involvement in remuneration	2019 Annual Report , Remuneration Report, page 10, Group Website - Corporate Governance Statement , page 14	
102-38	Annual total compensation ratio	Group Website - People data	
102-39	Percentage increase in annual total compensation ratio	Group Website - People data	
102-40	List of stakeholder groups	Group Website - Our Stakeholders	
102-43	Approach to stakeholder engagement	Group Website - Our Stakeholders , Materiality Assessment , Letter from the CEO ,	
102-44	Key topics and concerns raised	Group Website - Letter from the CEO , Materiality Assessment	
102-45	Entities included in the consolidated financial statements	2019 Annual Report , page 1	
102-46	Defining report content and topic Boundaries	Group Website - Sustainability, Materiality Assessment	
102-47	List of material topics	Group Website - Sustainability, Materiality Assessment	
102-48	Restatements of information	2019 Annual Report , page 28	There was no restatement of financial information in FY19
102-49	Changes in reporting		This represents Ingenia Communities first sustainability disclosure
102-50	Reporting period		The Group's first sustainability disclosures have been prepared for financial year 2020 (1 July 2019 to 1 June 2020). Financial information currently relates to the 2019 financial year.
102-51	Date of most recent report	Reporting approach	June 2020
102-52	Reporting cycle	Reporting approach	Annual
102-53	Contact point for questions regarding the report	Group Website - Contact Us	
102-54	Claims of reporting accordance with the GRI Standards	Reporting has been referred to GRI	
102-55	GRI content index	Group website - GRI Index	
102-56	External assurance		As this is Ingenia's initial report, external assurance has not been sought



Other disclosures

GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
Energy				
GRI 302: Energy	302-1	Energy consumption within the organisation	Group Website - Sustainability, Environment, Operating Sustainably, Waste and Energy Data	Does not include Allswell Communities
Waste				
GRI 306: Waste	306-1	Waste generation and significant waste-related impacts	Group Website - Operating Sustainably, Waste and Energy Data	Does not include Allswell Communities
	306-3	Waste generated	Group Website - Operating Sustainably, Waste and Energy Data	Does not include Allswell Communities
	306-4	Waste diverted from disposal	Group Website - Operating Sustainably, Waste and Energy Data	Does not include Allswell Communities
	306-5	Waste directed to disposal	Group Website - Operating Sustainably, Waste and Energy Data	Does not include Allswell Communities
Environmental Compliance				
GRI 307: Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	2019 Annual Report , page 9	There was no material breach of environmental laws or regulations
Social Performance				
Employment				
GRI 401: Employment	401-1	New employee hires and employee turnover	Group Website - Our People, People Data	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Group Website - Our People	Benefits are consistent between full and part-time staff but may be pro-rata.
	401-3	Parental leave	Group Website - People data	
Occupational Health and Safety				
GRI 403: Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Group Website - Health and Safety Data	Not all data is currently available
	403-3	Workers with high incidence or high risk of diseases related to their occupation	Group Website - Health and Safety Data	Employees are not involved in activities that have a high risk of specific diseases



GRI Standard	Number	Disclosure	Reference	Remarks/Omissions
Training and Education				
GRI 404: Training and education	404-2	Programs for upgrading employee skills and transition assistance programs	Group Website - Our People - Developing our people	
	404-3	Percentage of employees receiving regular performance and career development reviews	Group Website - Our People - Developing our people	
Diversity and Equal Opportunity				
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	Group Website - Our People - Developing our people, Promoting Diversity, People data , Corporate Governance Statement , page 13, Corporate Policies and Procedures - Diversity Policy	
	405-2	Ratio of basic salary and remuneration of women to men	Group Website - Our People , People data	
Public Policy				
GRI 415: Public Policy	415-1	Political Contributions	Group Website - Corporate Policies and Procedures - Anti-Bribery and Corruption Policy	No political donations were made in the reporting period
Marketing and Labelling				
GRI 417: Marketing and labeling	417-3	Incidents of non-compliance concerning marketing communications		There were no incidences of non-compliance

