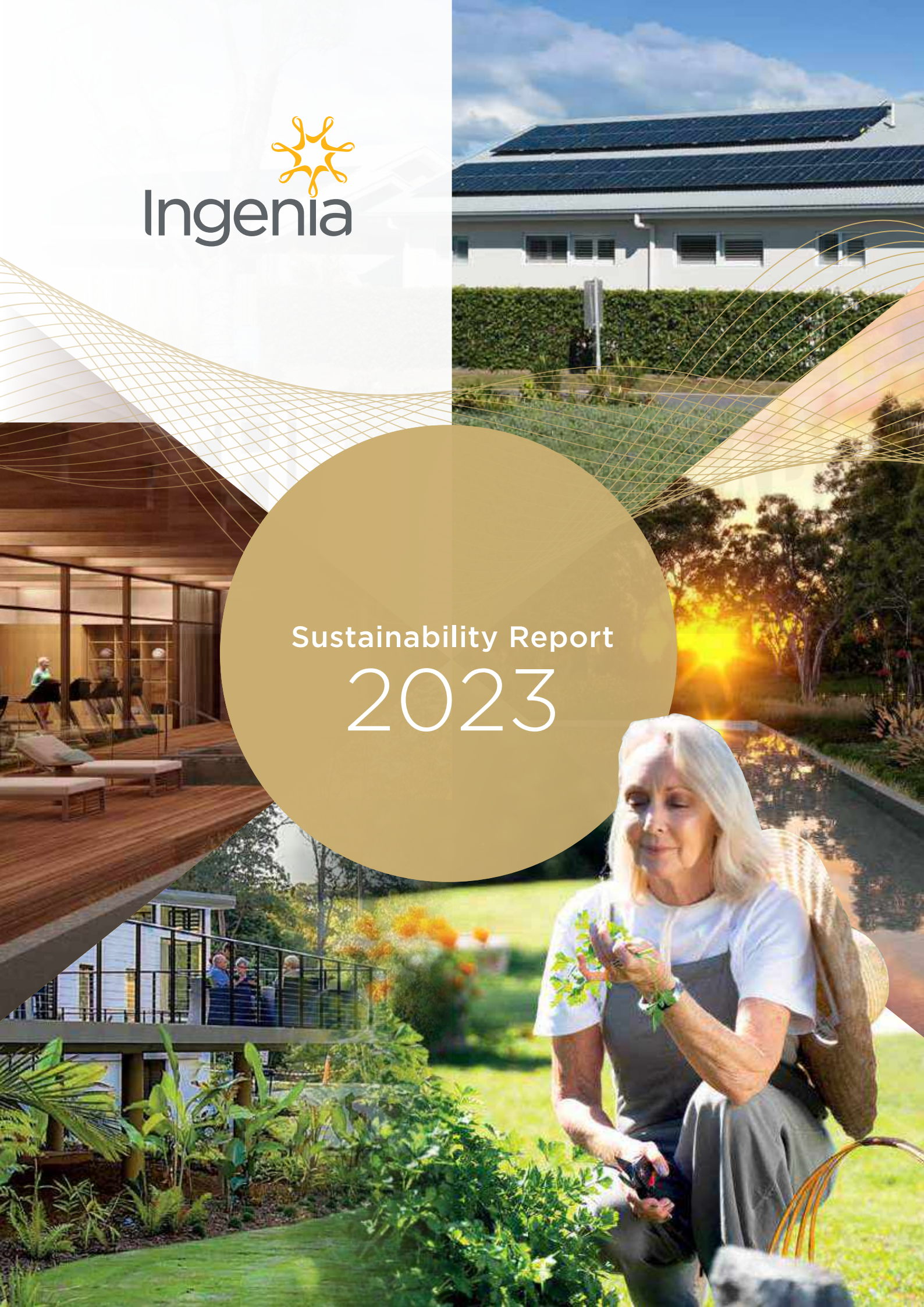




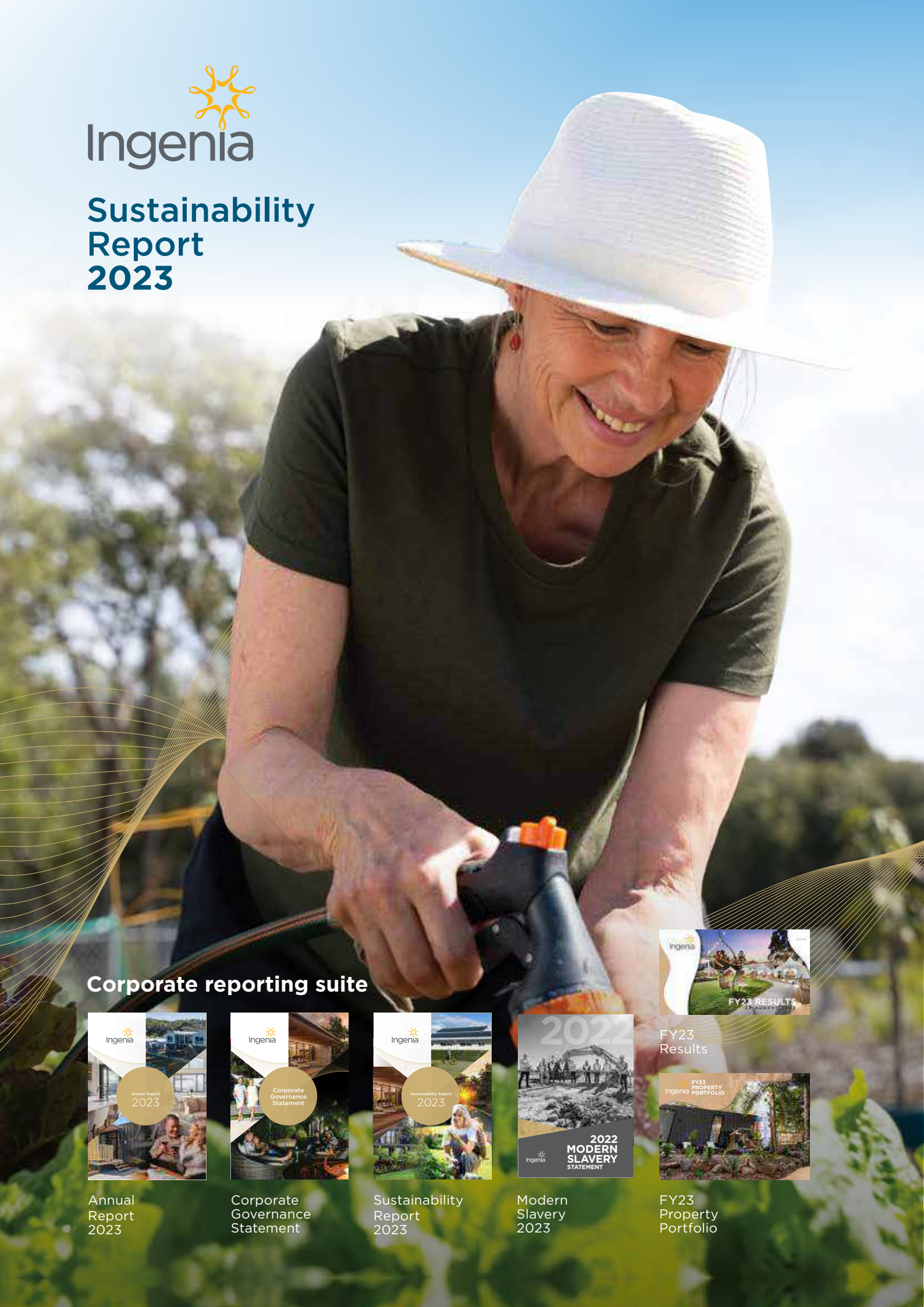
# Sustainability Report 2023







# Sustainability Report 2023



## Corporate reporting suite



Annual  
Report  
2023



Corporate  
Governance  
Statement



Sustainability  
Report  
2023



Modern  
Slavery  
2023



FY23  
Results



FY23  
Property  
Portfolio

# Creating Australia's best lifestyle and holiday communities

## About this report

This Sustainability Report provides information on the overall ESG (Environmental, Social and Governance) strategy, initiatives and progress of Ingenia Communities Group (Ingenia or Group), from 1 July 2022 to 30 June 2023. This report complements the Group's Annual Report, Corporate Governance Statement, Climate Disclosure Statement, Board Charters and Corporate Policies which are publicly available on our website.

We have considered the Global Reporting Initiative (GRI) Standards and recommendations under the Taskforce for Climate-Related Financial Disclosures (TCFD) in preparing this report.

## Corporate reporting suite

This Sustainability Report is part of our broader corporate reporting suite, including:

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

**Results presentations:** The Group's strategy, financial and operating results for the period, portfolio updates and development pipeline.

**Property Portfolio:** Details on the Group's real estate assets owned and managed, including development pipeline.

**Corporate Governance Statement:** Outlines the Group's ASX Corporate Governance Council's Corporate Governance Principles and Recommendations.

**Modern Slavery Statement:** Statement on the Group's actions to assess and address modern slavery risks in Ingenia's supply chain.

**Climate Disclosure Statement:** Outlines the Group's Climate risk management approach across the group in alignment with Task Force on Climate Related Financial Disclosures (TCFD).

This report covers the sustainability performance of the Group's operations across Australia from 1st July 2022 to 30 June 2023, unless otherwise stated.

Any enquiries about this Sustainability Report should be directed to [investor@ingeniacommunities.com.au](mailto:investor@ingeniacommunities.com.au)

## 2 Introduction

- 2 Letter from Our CEO
- 4 About Ingenia Communities
- 5 Our Vision and Values
- 6 Our ESG Strategy
- 8 Key Highlights
- 10 Memberships
- 11 Awards
- 12 Materiality Assessment
- 14 Stakeholder Engagement

## 16 Environment

- 20 Environment
- 22 Emissions and Energy Efficiency
- 28 Water
- 32 Waste Management
- 35 Creating Sustainable Communities

## 40 Social

- 44 Our People
- 52 Health, Safety and Wellbeing
- 56 Diversity and inclusion
- 58 Our Customers
- 66 Guests
- 68 Local Communities

## 74 Governance

- 78 Board and Committees
- 83 Cyber Security
- 84 Climate Strategy
- 87 Human Rights

## 88 Appendices

- 90 Appendix A: Emissions Data and Reporting Protocol
- 95 Appendix B: People Data
- 100 Appendix C: Health and Safety Data
- 102 Appendix D: GRI Content Index



## 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.



# Letter from Our CEO

Simon Owen

**Our achievements are a testament to the dedication and enthusiasm of our team, who remain committed to our planet, guests, residents, employees, security holders and community.**



Our strong commitment to ensuring that we operate in a way that has a positive impact has resulted in notable advancements in the Environment, Social, and Governance (ESG) practices which are integral to our business. During a challenging financial year, we continued to pursue our sustainability objectives, focus on innovation and dedicate resources to maintain our commitment to our ESG strategy.

We finalised the integration of more than thirty new communities and development sites acquired in FY22 and early FY23 into our sustainability initiatives, with emissions disclosures reflecting the impact of acquisitions and the first year of normalised operation post-COVID. Recognising the elevated numbers, we have provided a more accurate portrayal of our progress in the like-for-like comparison for assets owned since 2019 as we continue to work towards our goal of achieving Net Zero carbon emissions (Scope 1 and 2) operationally by 2035.

## Environment

Reflecting our focus on the environment, we progressed several strategic initiatives during FY23. These include the optimisation of energy infrastructure within our projects, work on the development of a prototype for a Net Zero cabin with Prefabulous, the introduction of ESG assessments into our acquisition process and continuation of our solar and LED installations. We have also continued to build our data collection and accuracy, with metering for solar and water being installed across several communities.

We commenced construction on three communities which are targeting Green Star - Communities ratings. These communities, at Fullerton Cove in New South Wales, Bargara in Queensland, and Beveridge in Victoria, will ensure we continue to create sustainable communities. Notably, the project in Beveridge is the first community in Australia to commit to all Green Star Homes. This progress has significantly informed the creation of the first version of Sustainability Design Guidelines for future developments.

## Social

We have pleasingly maintained our commitment to diversity and inclusion, with females representing 64%<sup>1</sup> of our Group Executive and 66%<sup>1</sup> in the whole organisation. Our recognition for the third year as a leader in the real estate sector for Women in Executive Leadership roles (CEW Senior Executive Census 2023) reflected our efforts to support diversity across the Group.

<sup>1</sup> Includes CEO





Ingenia Lifestyle Nature's Edge, QLD



66%

of females in  
the Group

### Outlook for FY24

Over FY24, we will expand on our approach as we continue to innovate and build on our progress. We are committed to creating sustainable communities, enhancing the lives of our residents and guests and maintaining a diverse and inclusive workplace with robust governance. Key areas of focus in FY24 include ongoing implementation of our Climate Strategy, delivery of sustainability goals in our developments, refinement of our emissions reduction pathway, progressing our RAP and supporting the health and wellbeing for our residents, guests and staff.

In conclusion, I am proud of all that we have achieved this past year. These achievements are a testament to the dedication and enthusiasm of our team, who remain committed to our planet, guests, residents, employees, security holders and community. I thank our team for their hard work.

I encourage you to further explore the details of our work in the rest of this Report.

S. Owen

**Simon Owen** | Chief Executive Officer and Managing Director

### Governance

Our Climate Strategy is advancing, notably through the publication of our Climate Disclosure Statement, aligning with Taskforce for Climate-related Financial Disclosures (TCFD) guidelines. We remain committed to portfolio resilience and will continue to assess and manage climate-related risks and opportunities throughout acquisitions, projects, and operations to ensure sustainable progress.

Our efforts in addressing modern slavery involved implementing a responsible sourcing framework, enhancing data collection, issuing supplier questionnaires, and educating our teams on related risks and response procedures. Additionally, we strengthened our cybersecurity posture by adopting best practice security measures.

We also made considerable strides in maintaining a workplace characterised by a great culture and a strong commitment to wellbeing and safety. Our efforts include the implementation of new parental leave and giving policies, the introduction of a range of new learning and development programs, as well as heightened safety awareness campaigns.

Additionally, we have embarked on a reconciliation journey, pledging to a 'Reflect' Reconciliation Action Plan (RAP) and forming a dedicated working group to lead this important initiative.

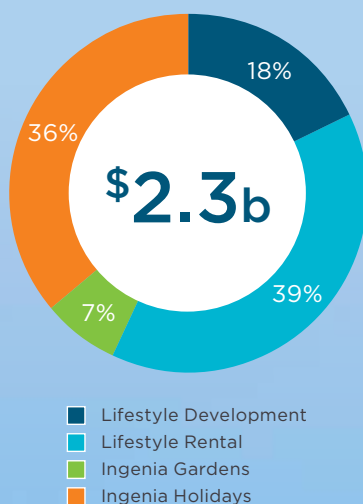
# About Ingenia Communities

**Ingenia Communities Group (ASX: INA)** is a leading operator, owner and developer of communities offering quality affordable rental and holiday accommodation focussed on the growing seniors' market in Australia. The Group has over 100<sup>1</sup> communities across Australia and is included in the S&P/ASX 200.

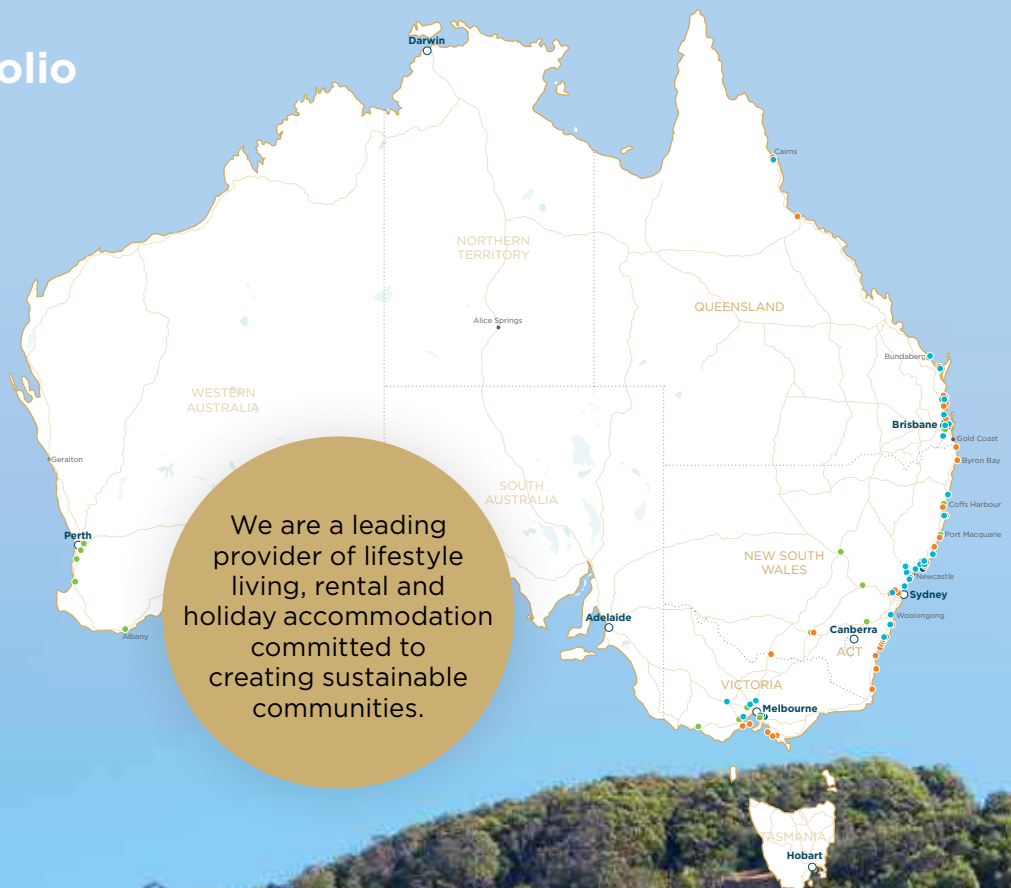
 **Ingenia Lifestyle**
 **Ingenia Rental**
 **Ingenia Gardens**
 **Ingenia Holidays**

## Property Portfolio

(by value)<sup>1</sup>



<sup>1</sup> Property portfolio includes assets managed by Ingenia and acquisition announced and yet to settle. Excludes assets held for sale.



**~1,300**

**EMPLOYEES**  
(80% based in regional locations)



**~10,000**

**HOMES**  
No. of homes/sites<sup>2</sup>



**>4,000**

**INVESTORS**

<sup>2</sup> Includes established communities, the Joint Venture, managed funds and home sites in Mixed-Use communities.



# Our Vision and Values

Creating Australia's best lifestyle and holiday communities



Lead with  
**INTEGRITY**



**RESPECT**  
for all



Build  
**COMMUNITY**



Continuous  
**IMPROVEMENT**

At Ingenia we build community on a foundation of integrity and respect, creating a place where people have a sense of connection and belonging.

We strive for continuous improvement in our resident, guest and visitor service, to ensure they receive an amazing experience every day. Whether it is time to live, play, stay or renew, we deliver freedom of choice with a range of industry award-winning lifestyle and holiday options.





# Our ESG Strategy

Aligned with our vision, our **Environmental, Social, and Governance (ESG) strategy** is the driving force behind our efforts to nurture communities that have a positive impact. Through a holistic approach, we address environmental risks, engage with social responsibilities, and uphold robust governance practices, to create a positive and lasting impact on both local communities and the stakeholders we serve.





# E

## Environment

- › Environment
- › Emissions and Energy Efficiency
- › Water
- › Waste Management
- › Creating Sustainable Communities



# S

## Social

- › Our People
- › Health, Safety and Wellbeing
- › Diversity and Inclusion
- › Our Customers
- › Guests
- › Local Communities



# G

## Governance

- › Board and Committees
- › Climate Strategy
- › Cyber Security
- › Human Rights

# Key Highlights

## Environment



### ENERGY STRATEGY

for new developments refined to include an holistic energy design model targeting carbon neutral communities and cost of living benefits for residents

## Social



### RANKED #1 FOR WOMEN

in executive leadership roles in the real estate sector (CEW Senior Executive Census, 2023)

## Governance



### PUBLISHED FIRST CLIMATE DISCLOSURE STATEMENT





### LED INSTALLATION

12 communities - installed 3,695 LED lights, with an estimated energy saving of over 209,000 kWh per annum



### SOLAR INVESTMENT

continuing installation of solar PV across new developments and existing communities



### INCREASED CHARITY SUPPORT

- Over \$180,000 of charitable contributions
- Introduced annual charity leave



### ESTABLISHED A DEDICATED RECONCILIATION WORKING GROUP

to lead preparation of the Group's 'Reflect' Reconciliation Action Plan (RAP)



### PREPARED AND ENDORSED CLIMATE STRATEGY

identifying opportunities and risks



### PROGRESSED MODERN SLAVERY RESPONSE AND DISCLOSURES

# Memberships

**Ingenia fosters partnerships at corporate and community levels, prioritising sustainability for our industry and society.**

These collaborations empower us to engage with peers and stakeholders, influencing the operating environment, advocating for change, and promoting our sector. We align with those who share our values and objectives, aiming to positively influence our stakeholder concerns. Through local connections and industry memberships, we enrich our industry involvement, supported by dedicated employees participating in committees and boards.

Ingenia is proud to contribute to and collaborate with the following industry organisations:



## Participation in investor surveys

We participate in several ESG benchmarks to expand our data reach, meet investor information needs and allow comparison with peers. These include MSCI, GRESB, ISS, DJSI and WGEA.





# Awards

Our communities and team members have consistently earned recognition for their outstanding contributions to our industry.

## 2022 CCIA NSW Awards of Excellence

### Winners

- **Ingenia Lifestyle Latitude One** – Joint winner of NSW Land Lease Community of the Year
- **Ann Blair, Community Manager at Ingenia Lifestyle Plantations** – **Employee of the Year** – Land Lease Communities
- **Beau Curtis, Ingenia Holidays One Mile Beach** – Outstanding Contribution by a Young Achiever – Holiday Parks

### Finalists

- **Ingenia Holidays One Mile Beach**  
– NSW Holiday Park of the Year (More than 100 sites)
- **Ingenia Holidays White Albatross**  
– NSW Holiday Park Innovation Award
- **Ingenia Lifestyle Plantations**  
– NSW Land Lease Community of the Year



**Ingenia Holidays Queenscliff Beacon** voted number one in Victoria – Out & About with Kids Readers' Choice Awards for the best holiday parks around the country.

Across the road from the beach at the entrance to the twin towns of Queenscliff and Point Lonsdale on the Bellarine Peninsula, this holiday park has a range of kid-friendly facilities, including an indoor adventure playground, a shaded jumping pillow and a heated indoor pool. Adults can unwind at the on-site day spa, enjoy a free yoga or pilates class or work out in the holiday park's 24/7 gym. Around 90 minutes drive from Melbourne and five minutes from Searoad Ferries, providing access to the Mornington Peninsula, it has luxury villas, modern apartments, contemporary cabins and caravan and camping sites.

**Images:** A family at Ingenia Holidays Queenscliff, Beacon.

**Ingenia Holidays Cairns Coconut** won two awards this year

- **Travellers' Choice® Best of the Best**
- **Bronze at the 37th Annual Queensland Tourism Awards** for Best Caravan and Holiday Park



# Materiality Assessment

**The sensitivity of an issue to Ingenia and to its stakeholders, in terms of importance, forms the basis of materiality analysis, which in turn guides the processes for identifying, managing, and devising specific action plans for addressing our material issues.**

Material issues are defined as those that are important to our stakeholders and have the greatest impact on Ingenia's business and our ability to create value. Ingenia acknowledges that materiality is specific to every individual company and several discovery phases were undertaken to develop an understanding of what material issues would apply to Ingenia's business portfolio. We consider financial materiality as well as environmental and social impact materiality when considering what is important to our stakeholders.




In FY23 we analysed insights and feedback from a range of internal/external sources and stakeholders, including:

- Investor feedback
- Resident satisfaction surveys and feedback from our guests
- Employee engagement
- Leading frameworks such as the Global Reporting Initiative (GRI), global sustainability outlook and industry-specific trends
- Industry partnership and collaboration
- Community engagement
- External qualitative and quantitative research into the ageing population and national research on retirement and independent living.

Ingenia's Group Executive and internal ESG committee, which includes relevant executives and members of their senior leadership teams, played a key role in the identification of material issues, which were then reviewed (including analysis of whether the issues present risks/opportunities over the short or longer-term) and prioritised by the Group Executive before being presented to the Audit, Risk, and Sustainability Committee and recommended to the Board. An annual review of the Group's material issues is undertaken to ensure that emerging issues and stakeholder objectives and concerns are regularly assessed and inform our reporting. Topics emerging outside of the formal annual review are also assessed for materiality and considered in our sustainability strategy.

Ingenia identified the following material issues across the business and a consolidated outcome of the stakeholder engagement process has helped us streamline our focus areas in line with these material issues, as shown in the following table.



Sustainability Framework Pillar	Material Issue	Focus Area	Relevant References in this Report
 <b>ENVIRONMENT</b>	Creating and operating high quality portfolios that minimise our impact on the environment and meet future needs.	<ul style="list-style-type: none"> <li>Implementing and adopting sustainable practices and technologies in our operations and development activities to deliver high-quality portfolios in the long term for our customers, our security holders, and our local communities.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Environment</a></li> <li><a href="#">Emissions and Energy Efficiency</a></li> <li><a href="#">Biodiversity</a></li> <li><a href="#">Waste Management</a></li> <li><a href="#">Water</a></li> <li><a href="#">Creating Sustainable Communities</a></li> </ul>
	Supporting the health, safety and wellbeing of our employees, residents, guests, and contractors.	<ul style="list-style-type: none"> <li>Creating communities that support the health, safety and wellbeing of our residents, guests and employees through fit-for-purpose facilities, activities and services, and constant communication and engagement.</li> <li>Strong health and safety systems and culture in place to effectively manage health and safety risks of our employees and contractors' operations.</li> <li>Support for staff mental health through programs and training.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Health, Safety and Wellbeing</a></li> <li><a href="#">Our People</a></li> <li><a href="#">Our Customers</a></li> <li><a href="#">Local Communities</a></li> <li><a href="#">Ingenia Giving</a></li> <li><a href="#">Guests</a></li> </ul>
 <b>SOCIAL</b>	Retaining, attracting, and motivating a purpose-led, high performing team with a strong focus on diversity, engagement, training, and recognition.	<ul style="list-style-type: none"> <li>The ongoing growth and success of the Group is supported by the ability to build on proprietary knowledge and to attract, retain and motivate a performance-oriented team who embrace the Group's values and culture.</li> <li>Fostering a diverse and inclusive culture, developing our people and recognising their efforts and achievements.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Our People</a></li> <li><a href="#">Learning and Development</a></li> <li><a href="#">Employee Benefits</a></li> <li><a href="#">Employee Engagement</a></li> <li><a href="#">Diversity and Inclusion</a></li> </ul>
	Supporting our local communities through engaging and purposeful contributions from our employees and residents.	<ul style="list-style-type: none"> <li>Ongoing support to our local communities with engaging, meaningful, and impactful contributions from our employees and residents through volunteering, fundraising, sponsorship, charity, and space provision.</li> <li>Promoting local goods, services, and suppliers to provide economic support to our local communities.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Local Communities</a></li> </ul>
	Preventing the risks to human rights in our operations and supply chain.	<ul style="list-style-type: none"> <li>Developing and implementing processes and systems that prevent modern slavery and other human rights risks in our operations and supply chain.</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Human rights</a></li> </ul>
 <b>GOVERNANCE</b>	Creating long term value through delivering economic performance, managing risk, maintaining a high level of governance and transparency, and collaborating with industry in sustainable solutions.	<ul style="list-style-type: none"> <li>Ensuring the Group has appropriate risk management, and a high standard of governance and transparency, is key to market confidence and the delivery of sustained financial performance.</li> <li>Engaging to influence and support positive industry change through effective partnerships and contribution to industry bodies.</li> <li>Protecting, developing and implementing strategies to prepare for ongoing climate risk – physical and transition.</li> <li>Considering the risks and opportunities posed by climate change and ensuring the Group has a clear strategy, with monitoring and disclosure in place.</li> </ul>	<ul style="list-style-type: none"> <li>Governance - <a href="#">Board and Committees</a>, <a href="#">Corporate Governance Framework</a></li> <li><a href="#">Climate Strategy</a></li> <li><a href="#">Code of Conduct</a></li> <li><a href="#">Ethics and Integrity</a></li> <li><a href="#">Anti-bribery and Corruption Policy</a></li> <li><a href="#">Whistleblower Policy Framework</a></li> <li><a href="#">Memberships</a></li> </ul>

Over FY24, we plan to review our materiality assessment to comprehensively evaluate ESG issues, encompass stakeholder input, industry trends, and alignment with organisational goals.

# Stakeholder Engagement

**Our stakeholder engagement process is guided by our values of integrity, respect, community, and improvement.**

Ingenia's key stakeholder groups include residents and guests, employees, investors, local communities, government, industry partners and suppliers. We strive to build collaborative relationships with our stakeholders to ensure that we understand their needs and work together to deliver positive sustainability outcomes.

To inform our sustainability decision making and identify the material topics, we engage with our key stakeholders through different channels.

## Residents

For our residents, we actively engage through various avenues. Regular resident satisfaction surveys help us pinpoint any concerns or areas requiring improvement, while also gathering feedback on how effectively we fulfill our commitment to 'create community'. We maintain open channels of communication through community-focussed newsletters, direct interactions with our onsite teams, social media, Facebook groups and engaging activity programs like our Activate Program, designed to promote social interaction, resident involvement, and a sense of belonging.

## Guests

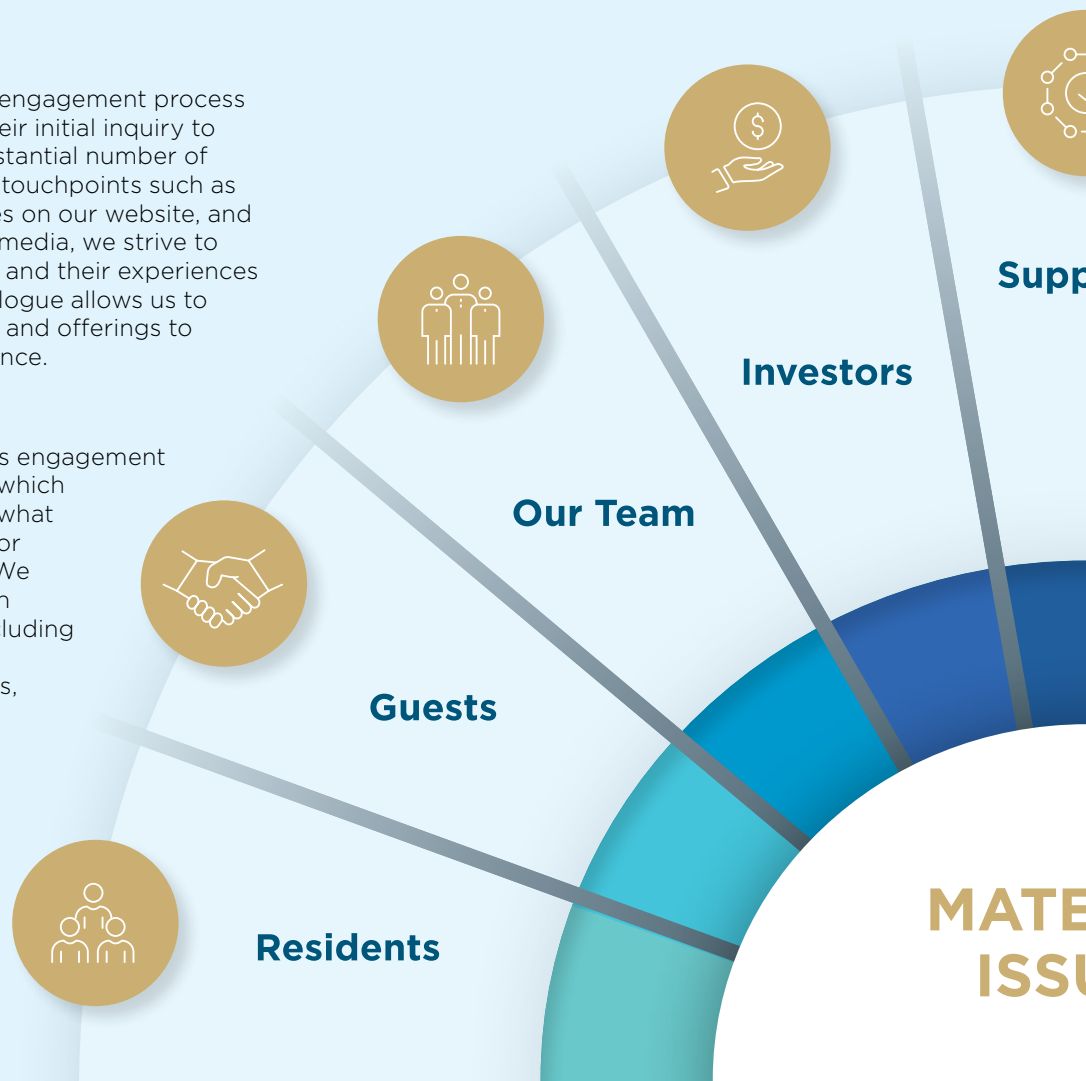
In the case of our guests, our engagement process is extensive, spanning from their initial inquiry to post-stay surveys. With a substantial number of returning guests and multiple touchpoints such as direct communication, updates on our website, and our active presence on social media, we strive to understand our guests' needs and their experiences at our parks. This ongoing dialogue allows us to continually refine our services and offerings to enhance overall guest experience.

## Our Team

We regularly assess our team's engagement through an employee survey, which provides valuable insights on what is being done well and areas for organisational improvement. We maintain employee connection through multiple channels, including face-to-face briefings, team meetings, informal interactions, and online platforms for onboarding, learning, and recognition. Periodic performance reviews further enhance team cohesion and productivity, reflecting our commitment to an engaged and high-performing workforce.

## Investors

We prioritise transparency and engagement with our investors through various means, including the release of full-year and half-year results, participation in conferences, one-on-one meetings, asset tours, and virtual events, as well as the convening of our Annual General Meeting and the publication of ASX announcements. We also actively seek and value investor feedback through meetings with our leadership team and Board members and provide a further avenue for engagement during our Annual General Meeting.





## Suppliers

We work with suppliers who share our values and ethical standards, especially concerning human rights. Throughout this year, we actively engaged with our key suppliers and commenced risk and opportunity assessments of our Priority 1 suppliers. Further details about our engagement with suppliers and the risk management process can be found in our [Modern Slavery statement](#) and [Supplier Code of Conduct](#). We also actively collaborate with our suppliers, offering support to help them understand the Green Star standards and enhance their capabilities for the successful implementation of sustainable elements in manufactured housing projects at scale.

## Government

We engage with federal, state and local governments directly and through industry groups in the areas in which we operate. We engage through direct correspondence, participation in industry groups and submissions where appropriate. Engagement is governed by our Government Relations and Advocacy Policy.

## Media

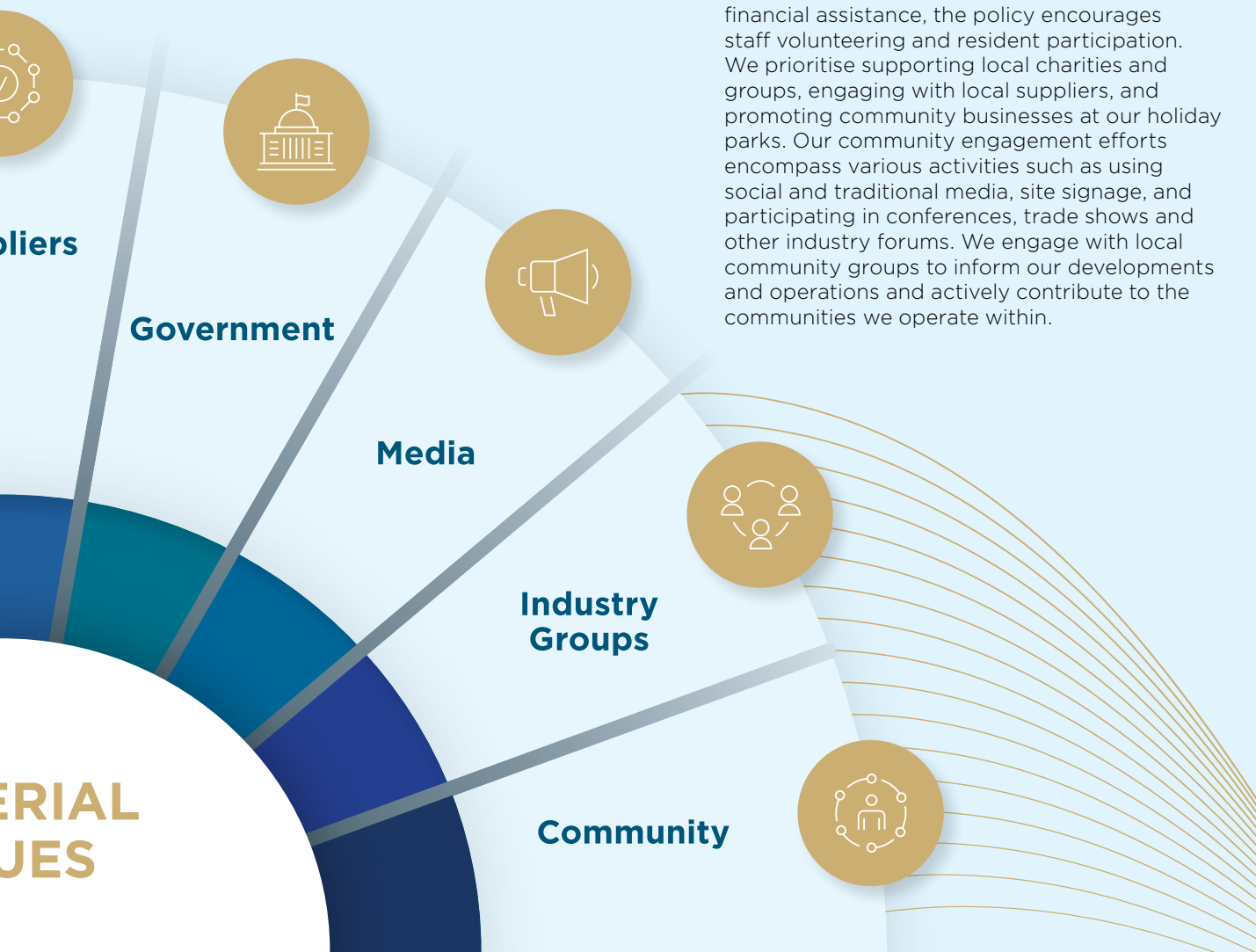
We proactively engage with media outlets in relation to our business through proactive media placement and transparent engagement to reach our target audience and drive positive stories on the Ingenia brand.

## Industry Groups

We actively engage with industry organisations, such as the Retirement Living Council (RLC), Property Council of Australia (PCA), Residential Land Lease Alliance (RLLA), Caravan and Camping Industry Association (CCIA), Green Building Council of Australia (GBCA), Diversity Council Australia, and Leading Age Services Australia (LASA). Our team members serve on various committees and boards, contributing to industry growth. We participate in events and working groups and through paid memberships and sponsorships.

## Community

Our Ingenia Giving policy is aimed at supporting organisations aligned with our vision and values to benefit the broader community. Beyond financial assistance, the policy encourages staff volunteering and resident participation. We prioritise supporting local charities and groups, engaging with local suppliers, and promoting community businesses at our holiday parks. Our community engagement efforts encompass various activities such as using social and traditional media, site signage, and participating in conferences, trade shows and other industry forums. We engage with local community groups to inform our developments and operations and actively contribute to the communities we operate within.





# Environment











We are conscious that the diverse communities we invest in, own, manage and develop can have different environmental profiles.

With a growing portfolio of communities across Australia, our environmental program is focussed on understanding and assessing our environmental risks and opportunities, mitigating adverse impacts, and realising opportunities towards **creating positive outcomes.**







Focus area	FY23 Actions	Next Steps
<b>Emissions and Energy Efficiency</b> 	<b>Resilient Operations and Efficient Communities</b> <ul style="list-style-type: none"> <li>➤ Refined our Energy Strategy for future developments</li> <li>➤ Solar installation over FY23 totaled 590 kW across 5 assets</li> <li>➤ Installed more than 3,600 LED lights across 12 communities</li> <li>➤ Upgraded hot water systems to heat pumps in all 406 units - Ingenia Gardens NSW</li> </ul> <b>Improved Data capture and Disclosures</b> <ul style="list-style-type: none"> <li>➤ Installed more than 400 energy sub-meters</li> <li>➤ Improved our emissions data capture and quality</li> <li>➤ Begun the process to adopt Fleet Card® for fuel purchases across the portfolio.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue to apply Energy Strategy for future developments and review operating portfolio for long-term energy strategy</li> <li>➤ Continue investment in solar</li> <li>➤ Continue investment in LED</li> <li>➤ Continue energy and solar meter rollout</li> <li>➤ Review and refine emissions pathway</li> </ul>
<b>Water</b> 	<ul style="list-style-type: none"> <li>➤ Installation of 100 water meters and first year of water data disclosure in this report</li> <li>➤ Progressed water strategy</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue water meter installation and improve disclosure</li> <li>➤ Progress water strategy for drought resilience and efficiencies</li> </ul>
<b>Waste Management</b> 	<ul style="list-style-type: none"> <li>➤ Improved waste diversion through recycling, scaling existing initiatives and data capture</li> <li>➤ Expanded reporting to 92 from 87 assets</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue to increase our diversion percentage through improved disclosure, waste reduction and recycling initiatives and engagement</li> </ul>
<b>Creating Sustainable Communities</b> 	<b>Sustainable Communities</b> <ul style="list-style-type: none"> <li>➤ Commenced construction on first Ingenia Lifestyle projects targeting Green Star – Communities ratings in QLD, VIC and NSW and Green Star Homes in VIC</li> <li>➤ Upskilled our teams on the Green Star ratings</li> <li>➤ Created the first version of Sustainability Design Guidelines for future developments</li> <li>➤ Embedded a thorough ESG assessment in the acquisitions process</li> </ul> <b>Sustainable Tourism</b> <ul style="list-style-type: none"> <li>➤ Introduced energy efficient cabins at Byron Bay – ModnPods</li> <li>➤ Completed the design to achieve a Net Zero transportable cabin prototype</li> <li>➤ Installed 5 public electric vehicle chargers at Ingenia Holiday Parks</li> </ul>	<ul style="list-style-type: none"> <li>➤ Continue construction on these communities in alignment with Green Star standards and ongoing training</li> <li>➤ Continue to refine and apply Sustainability Design Guidelines</li> <li>➤ Define sustainability for operations</li> <li>➤ Continue to apply assessment in the acquisitions process</li> <li>➤ Complete baseline product assessment for a comparison with new materials and new construction methods towards Net Zero</li> <li>➤ Continue to explore grant opportunities for further installation of electric vehicle chargers</li> </ul>

# Environment

Our focus is on **creating communities** that are efficient and resilient with a reduced impact on the environment.



## Environmental Policy

We refined our approach to environmental concerns, with the development of the Group's first Environmental Policy. This policy enhances our commitment to protecting the environment and reducing any damage or impact of our operations and activities, a commitment which aligned to our vision, **"To create Australia's best lifestyle and holiday communities"**.

The Environmental Policy defines our position and supports continual improvement throughout our business operations, to reduce our impacts on the natural environment and, where possible to capitalise on opportunities to improve environmental outcomes. The policy applies to all Ingenia activities including acquisition, design, construction, operations, disposal, supporting business activities and operation of office spaces. Further, we are committed to partnering and supporting similar objectives within our value chain, including with Government, independent industry organisations, suppliers and contractors, customers, and our community members that live in and engage with our assets.

We have developed guidelines, requirements and assessments throughout the development lifecycle to manage our property portfolio and investments. We have also progressed operational efficiency towards resilience.





Our key business areas and approach are outlined below.

### ➔ **Acquisitions Stage**

During the acquisition process, a detailed due diligence is conducted, which involves a thorough assessment of various aspects, including environmental risks. This evaluation aims to identify potential areas of environmental concern that may arise from the acquisition.

### ➔ **Development Stage**

We have progressed a set of Sustainability Design Guidelines and processes that will be refined and targeted across all future developments. These Guidelines aim to establish a baseline for improvement and measurement, safeguard assets against climate change, policy changes, and operating costs. Additionally, they ensure the delivery of consistent social and environmental value, aligning with stakeholder interests and expectations, while demonstrating leadership in relevant industry sectors. A detailed approach is highlighted in subsequent sections.

### ➔ **Operations Stage**

In Operations, we are focussed on implementing programs that prioritise environmental performance and resource efficiency. These include measures such as solar, LED, and hot water system upgrades, composting, recycling, water tanks, etc. Additionally, we have installed energy, solar and water meters to improve our environmental data collection, tracking, and reporting processes. Through our Health and Safety program we prioritise risk assessment and management.

### ➔ **Environmental Compliance**

We have policies and procedures in place to ensure that, where operations are subject to any particular and significant environmental regulation under the laws of Australia, those obligations are identified and appropriately addressed. The Directors have determined that there has not been any material breach of those obligations during FY23.

# Emissions and Energy Efficiency

**Ingenia is committed to achieving energy efficiencies and reducing greenhouse gas emissions from our built communities and business operations.**

Greenhouse gas (GHG) emissions and risk management are the core of Ingenia's climate change mitigation and adaptation strategy. We have undertaken a multi-pronged approach that includes increased adoption of alternative clean energy options, supporting energy efficiency measures in our built communities.

Our reported GHG emissions encompass these categories:

1. **Scope 1 Emissions:** These emissions primarily comprise LPG and natural gas, which are used in barbecues and is still in use in legacy homes and cabins. New developments are designed to be all electric.
2. **Scope 2 Emissions:** This category includes emissions resulting from electricity consumption sourced from the grid. This electricity powers various aspects of our operations, including holiday parks and communal facilities within the Gardens, Lifestyle, and Rental communities.
3. **Resident Emissions (Scope 3):** Resident emissions encompass the GHG emissions produced from the electricity used in the homes of our residents across our Rental, Lifestyle and Gardens communities.

We are focussed on reducing these emissions and managing climate risks. Our approach to climate risk management is detailed in our first Climate Disclosure Statement, which was issued in May 2023. This Statement includes more detail on our Climate Strategy and key risks and opportunities across the business. This report provides an update on our emissions reduction pathway and includes full details of energy use and emissions by portfolio (see Appendix A).

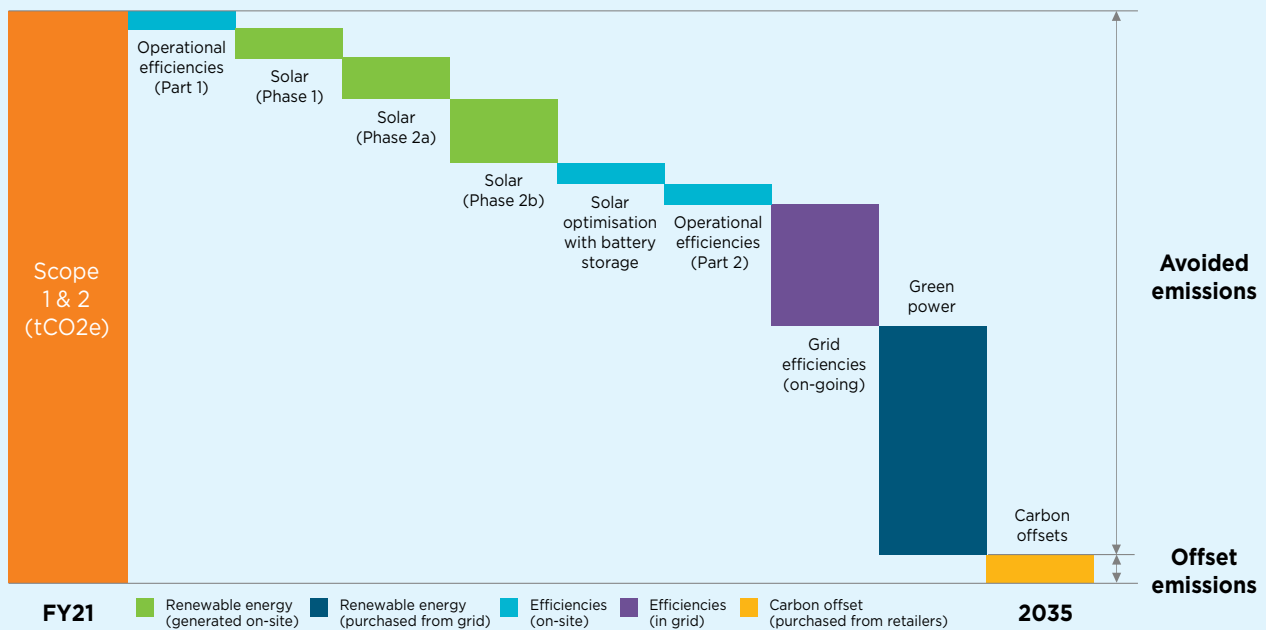




## Emissions Reduction Pathway

**Net Zero Commitment** – We have committed to achieving Net Zero carbon emissions (Scope 1 and 2) by 2035.

We have continued our progress towards the Net Zero target which covers our existing operations and includes an intermediary target of 30% reduction in Scope 1 and 2 emissions (against a 2019 baseline) by 2026, supported by the \$75 million finance facility secured from the Clean Energy Finance Corporation (CEFC). Following a best practice carbon management hierarchy (i.e. avoid, reduce and replace emissions before purchasing offsets). Our current focus is on decarbonising our portfolio as much as possible before moving to carbon offset purchasing.



## Emissions and Energy Efficiency

Over FY23, we continued with our efforts and initiatives to reduce emissions, enhance energy efficiency and improve disclosures within our business operations. We have made progress in the following areas:



### Resilient Operations and Efficient Communities

- **Refined our Energy Strategy** for future developments to include a holistic energy design model that will deliver carbon neutral communities and cost of living benefits for residents.



Cumulative investment in solar now **more than \$3 million across 52 communities**



**More than 9,000 LED lights**

now installed across 50 communities - cumulative



Ingénia Holidays Townsville, QLD

- Adopted a phased approach to extend our solar program. All future developments are being designed to integrate solar energy solutions.

- Solar installation over FY23 totalled 590 kW across 5 assets.
- Committed over \$700,000 additional investment in solar across 6 communities. This facilitated the above-mentioned solar installation in FY23, with a further 760 kW to be installed across these communities in FY24.
- Throughout the year, we harnessed over 1,800 MWh of solar energy. Our solar generation figures are currently underestimated due to incomplete data capture and increasing visibility to solar generation will be a focus in FY24. To address this issue, we are in the process of upgrading our solar meters to ensure more accurate data collection and central monitoring.

- Invested more than \$290,000 (after rebates) across 12 communities to install more than 3,600 **LED lights**, with an estimated energy saving of around 200,000 kWh per annum.
- Upgraded hot water systems to **heat pumps** in all 406 units in the NSW Ingénia Gardens communities providing a significant energy saving for residents.



### Green Star Ambition

- Implementing our **Green Star strategy** in selected developments – commenced three projects targeting Green Star – Communities ratings and our first Green Star Homes development.
  - Green Star Homes require all homes to be Net Zero in energy and our commitment to deliver 261 homes at our Beveridge community is a key step in reducing emissions and benefitting residents.
- Upskilled our teams on the Green Star ratings with training from the Green Building Council of Australia.



### Improved Data Capture and Disclosures

- Installed more than 400 energy **sub-meters** and 100 water meters in FY23. The installation of additional meters will continue through FY24.
- Improved our **emissions reporting** method to more accurately capture our base electricity consumption and resident energy consumption.
- Begun the process to adopt **Fleet Card®** for fuel purchases across the portfolio. Fleet Card® will allow us to monitor fuel expenditure, capture odometer readings, and compare the running costs of each vehicle with a focus on improving efficiency and generating detailed fuel consumption reports, filling a data gap in our current emissions reporting.





### Sustainable tourism

- Introduced energy efficient cabins at Byron Bay – ModnPods. **ModnPods** are cabins made with 95% local materials and almost fully recyclable at the end of their life. Their modular homes have a low carbon footprint. Installed a total of six cabins, with one of them completed in FY23.
- Completed the design to achieve a **Net Zero transportable cabin prototype** through our collaboration with Prefabulous (Wagga Wagga, NSW), AusIndustry Innovations Connection Program and Sustainability Building Research Centre at the University of Wollongong. The next steps are commissioning construction of the base for the prototype, and completion of the baseline product assessment for a comparison with new materials and new construction methods towards Net Zero.
- Installed **5 public electric vehicle chargers** at Ingenia Holidays Hunter Valley, Bonny Hills and Middle Rock through Electric Vehicle Destination Grants – NSW Government.



### Energy and Emissions Overall Performance

Over the course of FY22 and FY23, we acquired 30 plus new communities, some of which are in development. Through this year we integrated these communities into our sustainability initiatives. Our overall emissions disclosures now account for the impact of these acquisitions, as well as the first year of their normal operation after the pandemic.

The table below captures our overall performance data on energy consumption and GHG emissions for activities under our operational control. The data summary excludes assets under development and Greenfield sites in alignment with our emissions protocol (refer to Appendix A).

Occupancy, Energy consumption and GHG emissions*	FY22	FY23
Number of Assets Reported	82	90
Nights Occupied	2,697,937	3,432,608
Electricity Usage (MWh)	14,178	17,086
Natural Gas (MWh)	1,778	3,189
LPG (MWh)	3,985	5,887
Scope 1 Emissions (tCO <sub>2</sub> e)	1,200	1,876
Scope 2 Emissions (tCO <sub>2</sub> e)	11,391	12,552
<b>Total GHG Emissions (Scope 1 and Scope 2 (tCO<sub>2</sub>e))</b>	<b>12,591</b>	<b>14,427</b>
<b>Emissions Intensity (Scope 1 and Scope 2 (kg CO<sub>2</sub>e/night))</b>	<b>4.7</b>	<b>4.2</b>
Resident Electrical Usage (MWh)	6,731	10,743
Resident Emissions (tCO <sub>2</sub> e) - Scope 3 Emissions for Ingenia	5,490	8,214

\* Assets under development and Greenfield sites are not included.

In FY23, we observed substantial changes in our occupancy rates, energy consumption, and greenhouse gas (GHG) emissions across our asset portfolio. The year-over-year comparison highlights:

1. **Asset Growth:** The number of assets in our portfolio increased by around 9% from FY22 to FY23, reflecting our expansion. Furthermore, we incorporated assets that have finished their development process.
2. **Occupancy Surge:** Occupied nights also saw a material increase with more guests holidaying and residents living in our communities in a normalised year.
3. **Electricity and Fuel Usage:** Electricity, natural gas and LPG consumption increased, aligning with our expanding operations and normalised operating conditions, leading to higher emissions.

These comparisons provide insight into the changing dynamics of our business and footprint over the course of a year, reflecting both growth and the current state of our sustainability measures.

Our next steps involve re-evaluating our emissions reduction strategy and pathway, continuing solar and LED investments, conducting audits on our larger Holidays assets with the intention of implementing efficiency measures, and exploring the procurement of GreenPower.



## Energy and Emissions Performance in Comparable Assets

To provide a more accurate assessment of our progress towards our goal of achieving Net Zero emissions (Scope 1 and 2) operationally by 2035, the table below compares our performance across 47 assets that have been owned since 2019.

GHG Emissions		CY19	FY20	FY21	FY22	FY23	% Change from FY22	% Change from CY19
<b>Total Scope 1 and 2</b>								
Ingenia Gardens	(tCO <sub>2</sub> e)	1,158	1,126	817	823	592	-28%	-49%
Ingenia Holidays	(tCO <sub>2</sub> e)	3,448	3,293	3,580	3,222	3,665	14%	6%
Ingenia Lifestyle	(tCO <sub>2</sub> e)	182	183	176	103	107	4%	-41%
Ingenia Rental	(tCO <sub>2</sub> e)	179	189	201	238	76	-68%	-57%
Mixed-Use Lifestyle/Holidays	(tCO <sub>2</sub> e)	2,798	2,728	2,596	2,025	2,241	11%	-20%
<b>Grand Total</b>		<b>7,766</b>	<b>7,520</b>	<b>7,370</b>	<b>6,410</b>	<b>6,681</b>	<b>4%</b>	<b>-14%</b>

We are pleased to report a 14% GHG emissions reduction - Scope 1 and 2 against our baseline year calendar year (CY19). This reduction can be attributed to several factors, including the installation of solar panels, LED lighting upgrades, a decrease in emission factors and an improved reporting method for determining base and resident electricity in the rental portfolio. As the occupancy in the Holidays portfolio increased by 15% since CY19, we saw an uplift in electricity and LPG consumption. We will continue our reduction efforts towards our interim target of a 30% emission reduction by 2026 in these assets against CY19 as a baseline year.

# Water

## Careful long-term planning for water services and their resilience is essential and a priority for Ingenia.

Safe, secure, accessible and affordable water is critical to healthy and liveable communities. Urbanisation, regional growth, and unpredictable weather patterns cause strain on water services.

Extreme conditions like droughts, floods, and bushfires worsen these challenges, impacting communities significantly.

Our strategic approach to water management involves a focus on reducing potable water demand through efficiency and protecting waterways. We work to improve resilience, minimise run-off and erosion and maintain effective sewage management.

### Water Resilience

Our climate exposure assessment supports us to identify and prioritise those assets that are projected to be most exposed to different natural hazards including droughts, storms and floods. Where our assets are deemed to be particularly exposed, we undertake deep dive risk and resilience assessments which helps us better identify individual assets' vulnerability to water-related climate events.

### Water Management in Development

Our recently created *Sustainability Design Guidelines* include a focus on water use and recycling and consider water resilience in planning. The Standards help to embed design thinking and action in the very earliest phases of our design processes, through to construction and operation. The Standards focus on a suite of sustainability issues with requirements around Water Sensitive Urban Design (WSUD), alternative water supply infrastructure, and detailed future climate plans all contributing to improving the resilience of our future communities to water related shocks.

These standards also support the delivery of projects targeting Green Star ratings.





## Water Performance

Throughout the past year, we have collaborated closely with our utilities partner to gather and organise our water consumption data. We are focussed on gaining a comprehensive understanding of our water usage patterns, laying the groundwork for future reporting. As part of this focus, we are deploying water meters across our assets, which will significantly enhance our data management capabilities.

The table below provides an overview of water consumption data from 79 assets.

It is important to note that the data retrieval process involves the aggregation of multiple bills for each asset annually. Consequently, the data presented may not cover an entire year for certain assets. Our focus moving forward will be on expanding data collection and improving data coverage. This enhanced dataset will serve as a baseline for our efforts to drive greater efficiency and resilience in managing water resources as we review opportunities and refine strategy and objectives.

Asset Type*	FY23 Potable Water Usage (kL)	No. of assets reported
Ingenia Gardens	79,715	24
Ingenia Holidays	141,450	10
Ingenia Lifestyle	201,818	17
Ingenia Rentals	101,703	8
Mixed Use Lifestyle/Holidays	164,820	14
Funds	50,458	6
<b>Total</b>	<b>739,964</b>	<b>79</b>

\* Assets under development and Greenfield sites are not included.

Water

+ Case Study

Ingenia Lifestyle  
Hervey Bay



We installed tanks to capture and store the roof water from facilities, which will then be reused.

Location	Capacity	Water Use
Clubhouse	25kL	Surrounding landscaping
Display Village	25kL	Display village and front entry landscaping
Caravan Washdown Facility	50kL	Caravan/car wash and around 2,400m <sup>2</sup> estate landscaping along the main road frontage

**Water Strategy**

Looking forward, we will continue to build our understanding of how water is used across our operational assets and identify clear objectives and actions to enhance water resilience and efficiency.

As we enhance our understanding, we will further develop our water strategy to support water efficiency, on-site water management, and resilience of our communities.





We will also continue to evolve our Climate Strategy to address the impact of climate change in relation to drought and water availability, storm impacts, and floods.

- Continue water meter rollout to our communities
- Review our community water usage data and consider drivers of water use
- Research and understand current and future water scarcity across the regions in which we operate
- Identify opportunities for water efficiency and use of alternative water supplies
- Monitor water management best practice and innovation opportunities.

## + Case Study

### Ingenia Holiday Parks

One Mile Beach and Middle Rock were finalists at the Hunter Business Awards 2023



These parks are Hunter Water customers and have undertaken a water efficiency management plan to reduce their use of potable water, delivering cost savings to the business and reducing the demand on the region's drinking water supply.

**Key initiatives are highlighted below:**

- ➔ Rainwater harvesting for flushes in toilets in certain areas
- ➔ Shallow bores for irrigation
- ➔ Quick response process to leaking fixtures
- ➔ Use of leaf blowers instead of hoses
- ➔ Efficient pool management
- ➔ Isolation valves to isolate sections of parks
- ➔ Refurbishment of amenities to include water efficient fixtures



# Waste Management

Ingenia is committed to progress towards a circular economy model, driven by sustainable waste management solutions.

At Ingenia, our waste management strategy includes collection, segregation, recycling, and disposal. Waste is generated from our parks, communities and through our development process. We strive to adopt measures across our portfolio with an aim to minimise waste generation and enhance our landfill diversion pathways.

Our waste management contractors support us with the waste data compilation across our operations, which provides insights into the decision-making process for improving our overall environmental footprint.

We continue to pursue waste reduction solutions, new beneficial uses of waste, and recycling options for our residents and our own operations.

Over the past year, we:

- Continued to extend waste reporting and data capture (now 92 assets reported)
- Implemented a simple online form which allows our teams to record and submit waste data and can be accessed through a QR code on a phone. This has assisted us in increasing our data capture.
- Worked with waste management contractors and consultants to better understand our environmental impact and identify efficiency opportunities
- Prepared for more transparent and consistent reporting
- Engaged residents to support our efforts, with the provision of compost farms, worm farms or veggie gardens to encourage organic waste recycling
- Increased our waste diversion via initiatives such as container deposit schemes, garden beds, mattress recycling, composting and recycling efforts by residents. Introduced numerous cages for Container Deposit Schemes (CDS) to recycle bottles and containers and organic waste recycling pods.



## + Case Study

### Ingenia Holidays Byron Bay waste diversion increase

#### Objective:

The community aimed to engage and educate stakeholders on source separation to reduce waste and lower general waste generation.

#### How:

- Strategic bin placement with clear signage park-wide
- Engagement of motivated residents.



#### Outcome:

- **Waste diversion doubled.**  
**June 2022: 22%, June 2023: 49%.**
- Consistent monthly reduction in general waste.



The table below presents waste data for our asset portfolio in Australia. In FY23, we noted a clear improvement in waste management performance compared to the previous year. Despite an increase in the number of assets and total waste generated, we achieved a substantial 30% increase in waste recycling while waste sent to landfill saw only a modest 6% rise. This improvement is attributed to several factors:

1. **Our enhanced data capture methods** with the introduction of the online form
2. **Introduction of commingle waste collection** in 8 assets through our central waste provider, replacing previous collection by alternate providers with unrecorded data
3. **Improved resident engagement and recycling measures**

Waste Data - Total tonnes by Type	FY20	FY21	FY22	FY23
No of Assets Reported*	65	82	87	92
Energy Recovery	160	111	77	103
Landfill	3,336	3,151	3,660	3,868
Recycling	602	650	803	1,040
Diversion % (Tonnage)	19%	19%	19%	20%

\* The data does not capture all sites as waste in some assets is collected by alternate providers that do not record data. We are in the process of enhancing our data capture

The data for FY20 and FY21 have been restated as our provider upgraded to a new system to enhance accuracy

Over the next year, our objective is to expand the reach of our current waste minimisation, reuse, and recycling initiatives across the Group while also enhancing our reporting capabilities. We will also examine the role of materials within our projects and gradually advance our circularity ambitions.

## + Case Study

### Ingenia Lifestyle Parkside organics recycling

#### Objective:

The community aimed to divert food waste from landfills and engage residents.

#### How:

- Each resident was provided with an organics kitchen caddy for easy food waste separation.
- Introduced dedicated General Waste and food organics bins.

#### Outcome:

- Waste diversion increased from **15% in May 23 to 55% in June 2023**.
- General waste production dropped from ~900 kgs in May 23 to ~300 kgs June 2023.





## Waste Management

### Resident Engagement

Our community managers and residents have created beautiful spaces to grow food and create community around 20 pods across our Gardens and Lifestyle portfolio.



**Ingenia Gardens Melton** – The little farm was built by the residents to grow food and compost scraps.



The gardens have been a real drawcard for the residents at **Ingenia Gardens Seville Grove**. The cook uses herbs, and the residents tend to line up for the vegetables. A regular delivery of kitchen vegetable scraps is sent to the composter and the rich compost is used in the raised veggie beds.

Through our waste service provider, we conduct regular engagement sessions with our residents to improve recycling behaviours. Residents are encouraged to segregate waste at source.



Resident engagement session at **Ingenia Gardens Seascope**.





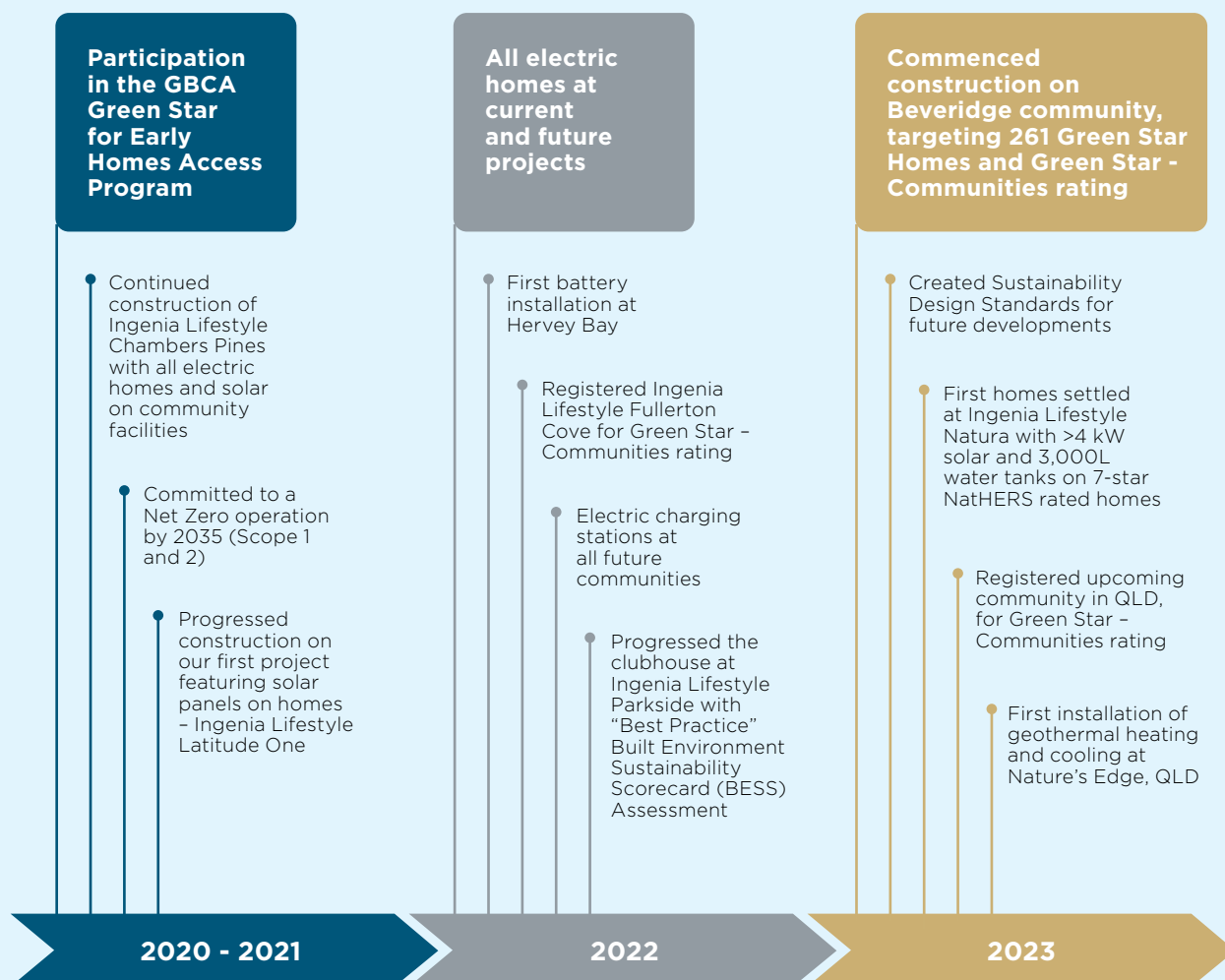
# Creating Sustainable Communities

**We are focussed on ensuring that our future developments are sustainable and resilient communities.**

Recognising that our greatest opportunity to influence environmental outcomes lies in the creation of new communities, we have created Sustainability Design Guidelines for future developments. These efforts involve:

- Setting strategies and pathways towards carbon neutral communities
- Implementing waste and energy reduction strategies
- Ensuring compliance with environmental regulations
- Cultivating a culture of stewardship among our employees

## Our journey towards creating more sustainable communities



Timeline based on financial years

## Creating Sustainable Communities

A range of initiatives have progressed as we embed our sustainability focus across the Group. These initiatives form the foundation for longer term improvements in portfolio resilience and overall business sustainability as new communities reflect our commitment to creating a positive impact. Progressing these initiatives will also support the continued evolution of our policies, standards and goals.

### Sustainability Design Guidelines

We have created guidelines for future developments, which will include several ESG focus areas including:

- **Energy and Carbon** - all future developments will aim to achieve a carbon neutral outcome, with a focus on renewable energy supply, passive solar design, and energy-efficient fixtures and appliances
- **Water** - our goal is to deliver sustainable urban water practices, including pollution run-off reduction and reduced reliance on potable water
- **Recycling and Waste Management** - we aim to prioritise on-site practices that minimise waste to landfill and promote recycling and material repurposing
- **Materials standards** will emphasise the selection of eco-friendly materials, products, and finishes
- We are dedicated to **Climate Adaptation and Resilience** by integrating mitigation strategies to minimise climate risk
- We seek opportunities to contribute to **Nature and Biodiversity** conservation, and **Reconciliation** with First Nations communities
- We continue to engage with our supply chain to mitigate the risk of **modern slavery** in supply chains.

We will review the key initiatives undertaken in the past in relation to cost and scale and further refine these guidelines.

### Green Star Ambition

We operate in an emerging sector where there have been limited opportunities to adopt industry wide standards. After consideration of our development needs, we have chosen to work with the Green Building Council of Australia. The Green Star ratings system provides a holistic and robust sustainable design framework for large scale community and home development. We chose to adopt this standard in three current community developments as it is consistent with our ESG objectives and provides a clear and recognised framework for not only the completed community but the development process as well. The program has also provided ability to enhance our team's knowledge through dedicated training. Stakeholder engagement, resident liveability and innovation are important Green Star themes helping to shape improvements in our approach to design and development.

The three upcoming communities are:

- **Fullerton Cove, NSW - targeting a six-star Green Star - Communities rating**  
Element at Fullerton Cove has commenced construction, with the first homes to be constructed in 2024
- **Bargara, QLD - targeting a Green Star - Communities rating**  
Drift at Bargara commenced in 2023, with the beachfront location providing a perfect backdrop for this new community
- **Beveridge, VIC - targeting a Green Star - Communities rating**  
Beveridge is the first development in Australia to commit to all Green Star Homes, with 261 homes to be constructed at this site

## + Biodiversity

**We recognise the important role biodiversity can play in sustaining thriving communities both on our sites and within the regions where we operate.**

We also acknowledge that through the development process we have a responsibility to consider our interaction with nature through future asset design and construction. Our stakeholder's expectations of our approach to managing and disclosing our potential risks, and potential opportunities to create value relating to Biodiversity, is also changing.

We assess biodiversity risk and opportunity as part of our acquisition ESG due diligence assessment. Any proposed impacts on biodiversity through our development designs are governed by tightly controlled planning requirements across three levels of government, and our future biodiversity commitments will have regard for the Biodiversity regulation and planning frameworks within which we operate.

We are focussed on evolving our approach to biodiversity and nature-related risks as we consider emerging practices and the work of the Taskforce on Nature-Related Financial Disclosures (TNFD) in upcoming years.







## Creating Sustainable Communities

### + Case Study

## Ingenia Lifestyle Natura

Ingenia Lifestyle Natura offers the opportunity to live a balanced life in an enviable location, with thoughtfully designed homes and well-appointed community facilities.

Ingenia Lifestyle Natura, NSW faced challenges regarding the impact on the local koala population and ecosystem. Our team was proactive in amending the existing approval and initiated discussions to address these concerns with local stakeholders, including the Koala Coalition, the Port Stephens Koala Hospital, EcoNetwork Port Stephens, and council members, to find a mutually beneficial solution. The approval was modified and the road in the northwest of the development was realigned to widen the koala corridor, ensuring a safe passage for koalas.

Further initiatives incorporated at this new development, which welcomed its first residents in June 2023, include:

#### Tree Cultivation

To enhance the koala habitat, we potted more than 80 *Eucalyptus tereticornis* and *Eucalyptus robusta* saplings from the Port Stephens Koala Hospital. These saplings, grown to 100L pot size, were transplanted near the lake to the northwest of the community, creating a sensory garden for the community and a source of koala feed.



# 700

Koala feed  
trees planted



An additional 420 seedlings were cultivated and planted in various locations. This extensive planting aims to restore and expand the local ecosystem. The corridor is adjacent to the development extension of Latitude One.

### Volunteer Efforts

We organised two volunteer days for our team to plant the trees at Latitude One and build three new koala pens at the Hospital. An additional 200 trees were planted by our team.

### Donation

In FY23 we donated \$25,000 in cash and a further \$16,000 in goods to support the Port Stephens Koala Hospital and established an ongoing partnership which will see further financial and volunteering support delivered over the next two years.

### Environmental Measures

While constructing Trotter Road for the council, which runs alongside the community and connects the main road to the community's entrance, we undertook a redesign of the civil and stormwater strategy. This redesign prioritised the preservation of numerous trees.

### Non-Pet Friendly Policy

This development has a non-pet friendly policy and does not allow cats and dogs to ensure that koalas would not face threats from potential predators in the area.

**This project not only addressed initial concerns but also contributed to the preservation and expansion of the koala corridor through community collaboration and continued support to key organisations.**



## INGENIA LIFESTYLE NATURA HOMES HAVE THE FOLLOWING FEATURES:

- All Electric
- Thermal performance - 7 NatHERS
- Electric hot water system
- Electric Car Charger Capability
- >4 kW solar system
- 3,000L rainwater tanks for irrigation, toilets and washing machines

## OTHER HIGHLIGHTS OF THE COMMUNITY WILL INCLUDE:

- Targeting recycling of 90% of construction waste by the builder's waste collector
- A waste source separation hub at the community shed
- Sensory garden with feed trees for koalas
- Drought resistant and native plants in landscaping

# Social












Our vision is to **‘Create Australia’s best lifestyle and holiday communities’**. In delivering that vision we seek to have a positive impact every day on our residents, guests, staff and the communities in which we operate.







Focus area	FY23 Actions	Next Steps
<b>Our People</b> 	<ul style="list-style-type: none"> <li>Offered Leadership Programs – Inspire, Empower and Strive with great success</li> <li>Transitioned to a new user-friendly recruitment, onboarding, performance, learning, and payroll portal</li> <li>Offered a suite of new learning and development programs to “Build careers at Ingenia”</li> </ul>	<ul style="list-style-type: none"> <li>Continue to invest in Leadership Programs and offer more training opportunities to all employees</li> <li>Continue to embed and optimise the new HR portal</li> <li>Increase internal promotions as we build opportunities for internal career development</li> </ul>
<b>Health, Safety and Wellbeing</b> 	<ul style="list-style-type: none"> <li>Upgraded HSE Compliance Register to enhance compliance management and reporting</li> <li>Evolved HSE Contractor Management training program, supported by additional training sessions throughout the business</li> <li>Introduced an Accredited Mental Health First Aider course to support mental health</li> </ul>	<ul style="list-style-type: none"> <li>Enhance Contractor On-site Inductions and onboarding experience</li> <li>Review and update Emergency Response Procedures, Emergency Response Boards, and Site Emergency Response Plans</li> <li>Continue to prioritise the physical and mental wellbeing of our team</li> </ul>
<b>Diversity and Inclusion</b> 	<ul style="list-style-type: none"> <li>Ranked #1 for women in executive leadership roles in the real estate sector (CEW Senior Executive Census, 2023)</li> <li>Expanded understanding of our team's diversity</li> </ul>	<ul style="list-style-type: none"> <li>Continue to focus on diversity and inclusion program and creating employment opportunities for all</li> <li>Offer training modules to all employees - Introduction to Diversity and Inclusion and Understanding Unconscious Bias</li> </ul>
<b>Our Customers</b> 	<ul style="list-style-type: none"> <li>Expanded the Ingenia Connect program - supports over 1,500 residents</li> <li>Continue to design and build to 'age in place' and support health and wellbeing of our residents</li> </ul>	<ul style="list-style-type: none"> <li>Ingenia Connect: Continued focus on supporting our residents and working with our strategic partners</li> <li>Continue efforts to foster community, inclusive experiences, and meaningful connections</li> </ul>
<b>Local communities</b> 	<ul style="list-style-type: none"> <li>Giving Policy evolved to focus on local communities</li> <li>Increased charity support, including over \$180,000 in charitable contributions</li> <li>Continued partnership with Ronald McDonald House Charities Australia for the sixth year</li> <li>Established a dedicated Reconciliation Working Group</li> </ul>	<ul style="list-style-type: none"> <li>Enhance community support through the Giving Policy, broadening activities around existing partnerships, and building local connections through volunteering</li> <li>Broaden activities around ongoing partnerships</li> <li>Progress Reconciliation Action Plan (RAP)</li> </ul>

# Our People

At Ingenia, our **employees are the heart of our business**. They play a crucial role in executing our strategy and delivering value to our customers and security holders. Our culture is of utmost importance to us.



We are dedicated to creating a work environment that is both high-performing and inclusive, where individuals can bring their authentic selves to work and feel secure, supported, acknowledged, empowered, and motivated to excel. We are committed to investing in our employees, enabling them to forge successful careers and evolve with our organisation.

At the heart of our organisational strategy are three foundational strategic pillars that guide our approach to success.

## OUR STRATEGIC PEOPLE PILLARS

### People are our Competitive Advantage

We recognise that our greatest strength lies in our talented and dedicated team. By investing in our people, nurturing their skills, prioritising workplace safety, and creating a supportive environment, we harness their potential as a powerful competitive advantage.

### Amplify our Cultural Path

Our commitment to a strong and ethical organisational culture is at the core of our identity. We strive to amplify this cultural path, ensuring that our values, beliefs, and principles are not only understood but lived by every member of our organisation. This includes amplifying our safety cultural path.

### Process our Way to Efficiency

Efficiency is key to achieving our strategic goals. We focus on refining and optimising our processes to drive productivity, improved customer experience, innovation, and overall effectiveness, enabling us to deliver exceptional results for our stakeholders.





Number of employees\*

~1,300



Female employees\*

66%

in the whole  
organisationParticipation in  
Engagement survey

67%

### Learning and Development

Our learning and development framework is based on 5 pillars. Based on the framework, we provide all employees a suite of courses that build skills in support of core competencies and traits in all programs. Over the course of the year, we transitioned to a new learning platform that is more user-friendly and provides improved reporting.



\* Based on Headcount. Includes CEO, excludes Directors

## Our People

Over FY23, we had great success from the leadership programs introduced in FY22 namely, **Inspire, Empower and Strive**.

The programs incorporate insights gained through 360-degree feedback from diverse groups offering participants a deeper understanding of their leadership styles. This builds greater awareness and facilitates growth of a constructive leadership style aligned to our vision and values. Building leadership skills and crafting career pathways for our team members is a key focus as we seek to enhance internal capability and manage succession and retention.



- Welcome to Ingenia Online
- Hire Right - Recruitment Training Online
- Driving Performance



- Inspire - Executive Leaders Program
- Empower - Senior Leadership Program
- Strive - Foundations of Leadership



- Lifestyles Inventory (LSI)
- Women in Property Program
- Mental First Aid Accreditation
- Benestar - Mental Health Programs
- Change Management Masterclass
- Own Your Career Masterclass



- AFSL Compliance Training
- Ingenia Policies and Procedures
- Cyber Security Awareness
- Modern Slavery
- Privacy in the Workplace
- Bullying and Harassment
- Your Safety in Ingenia
- Fire and Emergency
- Manual Handling
- Fire Warden Safety Training



# 11%

of vacant positions  
were filled internally  
in FY23





First Aid course



Leadership Programs: Strive and Empower



## Our People

### Creating careers at Ingenia

At Ingenia, we are focussed on creating careers for our employees. We prioritise this by offering opportunities for skill development, career advancement, and personal growth within our organisation. Through training programs, mentorship, and a commitment to individual aspirations, we aim to empower our team members to build meaningful and long-lasting careers. Our dedication to creating careers goes beyond titles - it is about fostering progress, achievement, and purpose in the professional journeys of our valued employees, ensuring they thrive and succeed throughout their tenure at Ingenia.



In FY23, we celebrated a significant milestone as 11% of our open positions were filled by internal candidates.



### Jacob Potter

**Grounds and Maintenance Supervisor**  
(23 years old, Ingenia Holidays – One Mile Beach)

#### Can you tell us how you got started?

"I started in 2018 when I was 17 years old, worked in the housekeeping department for about two years. I moved over to a full-time amenities position for a year and a half, then a Grounds and Maintenance position for about two years. I recently got promoted to a Grounds and Maintenance Supervisor role."

#### Tell us about your proudest moment

"My proudest moment has got to be going from being a troubled young kid at 17 years old to a hard-working man and I can thank everyone for that."

#### Best advice

"Give the best you can give. Always give 100% in any position you are in. Just remember you are only human; it is okay to make mistakes. Just own it."



### Misty Lovis

**Area Manager Residential Communities**  
Oversees 7 communities across NSW

#### How did you progress to your current role?

"My journey began in September 2017 when I started working as an administrative assistant at The Grange. About a year later, I had the opportunity to step into the Relief Manager role. Shortly after that, I was promoted to the position of Community Manager. In 2021, I was fortunate to be offered the role of Area Manager for Ingenia Lifestyle NSW."

#### Can you highlight some of your notable achievements?

"One of my proudest moments was winning Ingenia Employee of the Year Award in 2019 followed by winning the CCIA NSW 2019, Award of Excellence Land Lease Living Employee of the Year. Most recently, I am a proud participant of the Strive Leadership Program and the 500 Women in Property program."

#### What are some of the reasons you love working for Ingenia?

"There is only one reason. It is the people. The culture, the people and the residents. Every day is great day!"



## Employee Benefits

Ingenia offers a selection of benefits to its employees which are consistent between full and part-time staff, with the latter being pro-rata. Our employee benefits seek to support our team both professionally and personally and include:

### WELLBEING



- Employee Assistance Program (EAP) - Free access to professional, confidential coaching and support for mental health and wellbeing needs
- Initial support to co-workers who may experience a mental health crisis through Accredited Mental Health First Aiders

### LEARNING AND DEVELOPMENT



- Education assistance - Leave and Financial
- Learning opportunities through a suite of courses and on the job
- Career growth and ongoing development

### LEAVE



- Leading Parental leave policy
  - 26 weeks of paid primary carer's leave
  - 2 weeks of paid secondary carer's leave
  - Payment of superannuation for 12 months
  - 10 days 'transition to work' leave to assist with the transition back to work (for primary carers)
  - 5 days personal/carer's leave to assist with supporting your child to alternate care arrangements (for both primary and secondary carers)
- Charity leave - 2 days and volunteering opportunities
- Paid time off and study leave

### FLEXIBLE WORKING



- Hybrid work policy for employees whose roles allow for it - work from the office for 3 days and from home for 2 days every week

### FINANCIAL



- Grant of Securities to eligible employees (annually since FY18)
- Competitive and performance-based pay
- Discounts with leading brands through our Happy Days platform
- Match employees 'charitable contributions'
- **Attractive discounted accommodation at our holiday parks**
- Access to novated leasing for the purchase of a motor vehicle

## Our People

### Performance, Recognition and Awards

We have a defined performance measurement framework and regular reviews to establish and evaluate individual goals. This framework serves as a critical tool for tracking employee progress, aligning their efforts with our strategic objectives, and promoting a culture of accountability and excellence. This year our teams had KPIs around 'Safety and Risk', 'People and Culture', and 'ESG - Driving Sustainability'.

The 'Happy Days' platform, an online communication platform accessible by all staff (including site-based employees), provides regular, up-to-date communication and employee reward and recognition (including peer to peer recognition).

We offer 'Employee of the Month' and 'Employee of the Year' awards to recognise and reward the performance of team members who embody the Group's values and achieve excellence in their role.



A 'Grant of Ingenia Communities Group Securities' (value between \$500-\$1000) has been made available to eligible employees annually since FY18 through the INVEST Plan. This grant of securities provides alignment with investors and the opportunity to participate in returns delivered by the Group. Over the last year, this grant provided 530 employees across the business with equity in the Group.

In FY24, we plan to introduce incentives and awards for employees who go above and beyond their roles in contributing to ESG goals.

## + Employee of the Year 2023

### Ingenia Holidays Wagga Wagga team

Our team at Ingenia Holidays Wagga Wagga was the first group recipient of the Employee of the Year Award, with multiple nominations for individual Wagga Wagga team members supporting the decision to recognise the team. They were recognised for excellence in all areas, with a Park Manager that has demonstrated exceptional leadership skills through integration, diligent safety management, great customer experiences, improved site standards and contribution as a super user group member for our new HR platform. Overall, they are a great team who really set the standard.



Ingenia Holidays Wagga Wagga team



## Employee Engagement

Regular employee engagement surveys serve as an indicator of the level of engagement of our team and provide insights and feedback on a range of topics. Insights from the survey are shared with the whole business (and the Board) and are utilised by management to identify areas of improvement and future needs.

### Highlights from the FY23 survey

We ran an in-depth employee engagement survey 'Your voice' in FY23, completed by 818 employees in FY23 compared to 690 employees in FY22.

#### Our Engagement score

**CURRENT**  
Ingenia Your Voice  
Survey 2023

**65%**

Favourable, 65%

Neutral  
22%

13%\*

\* Unfavourable

#### How did we compare?

**PREVIOUS**  
Ingenia Your Voice  
Survey 2022

**74%**

A challenging year was reflected in our employee survey which saw the overall engagement score across the Group fall, while participation remained pleasingly high. However, the survey provided valuable insights and some positive trends as well as opportunities for improvement:



**84%**

of respondents agreed that all individuals, regardless of their background, have equal opportunities to succeed at Ingenia

**83%**

understand and are committed to meeting our customers' needs

**83%**

feel that their managers genuinely care about their wellbeing.

Our opportunities for growth include:

- Responding to a desire for a more active approach in working with Aboriginal and Torres Strait Islander peoples
- Demonstrating clear action from the survey
- Improving recognition and reward programs

These insights provide valuable guidance as we continue to enhance our workplace and ensure its inclusivity and effectiveness.

To gain insights into employee perceptions, we introduced three new survey questions centred around Ingenia's engagement with various stakeholders. These questions assessed our connection with local communities, our commitment to sustainability in decision-making, and our active approach in collaborating with Aboriginal and Torres Strait Islander communities. Reflecting the evolution of our strategies and actions in these key areas we expected initial responses to be on the lower end of the five-scale metric. These questions will help us track progress as we expand our efforts, aiming for a positive shift in these important areas.

We have already taken several actions, including commencing our journey towards a Reconciliation Action Plan (RAP) which is focussed on identifying authentic opportunities to foster stronger relationships with Aboriginal and Torres Strait Islander stakeholders. Over FY23 we launched this process with the establishment of a Working Group with representation across all areas of the business to drive this key initiative.

# Health, Safety and Wellbeing



**We aim to create and maintain safe and healthy environments, ensuring that the operations of the Group are conducted in a manner which safeguards the health and wellbeing of our teams, residents, guests, contractors and other visitors to our communities.**

As a company operating in the property management space, the health and safety of our people is of paramount importance and as our development increases across the Group, we are continuing to put measures and policies in place to ensure the occupational health and safety of our workforce.

Relevant executive, staff and site managers have role specific KPIs which are related to health and safety, reinforcing the importance of our health and safety framework.

## **Our dedicated Health, Safety and Environment (HSE) Team is responsible for:**

- 1 Providing support and training to on-the-ground-teams**
- 2 Identifying and mitigating health and safety risks**
- 3 Providing resources and processes to address risks to health and safety**
- 4 Ensuring compliance with relevant legislation**
- 5 Ensuring contractors who have operational control of development activity hold appropriate accreditation standards for safety, environment and quality and are appropriately inducted on work practices required at our sites**
- 6 Responding to any issues in a timely manner and reporting to management and the Audit, Risk and Sustainability Committee.**





## Safety

10% improvement in Lost Time Injury Frequency Rate over FY22

In FY23, our HSE initiatives were aimed at enhancing the wellbeing of our employees and the safety of our operations. We achieved this through a comprehensive review and update of all HSE Policies to ensure alignment with industry best practices. To improve accessibility to our HSE documentation, we introduced a dedicated 'HSE Docs' category on our internal communications platform and implemented a Safety Observation/Hazard Identification tool, encouraging active participation in safety observations.


To bolster our safety reporting, we introduced reporting functionality for Safety Observations through the HSE Management Portal and incorporated new reports to deliver greater visibility for our teams and valuable insights, enabling data-driven decisions for continuous safety improvement.

We also extended our contractor training program and conducted regular sessions to enhance contractor management skills and operate more efficiently. Combined with elevating our focus on safety across the Group, these initiatives collectively contributed to a safer, more efficient work environment and improved compliance practices, ensuring the wellbeing of our employees and the success of our operations.

### In FY24, our key objectives are as follows:

- Enhance Contractor On-site Inductions and onboarding experience
- Review and update Emergency Response Procedures, Emergency Response Boards, and Site Emergency Response Plans.

We remain dedicated to further enhancing our HSE practices, aligning them with our organisational goals, and focussing on a culture where safety is everyone's responsibility.

 More information on our work health and safety performance can be found in the 'Health and Safety Data' tables within Appendix C.







## Health, Safety and Wellbeing

In FY23, we conducted a group-wide awareness campaign during Safety Month, including 'Bright Shirt Week' with the theme 'Be seen for safety'. Our HSE team designed an interactive program, encouraging active involvement from our employees with engaging competitions and prizes to promote workplace safety.



### Wellbeing

Our success depends on our employees, who drive our strategic vision, manage our operations, and create communities. Their holistic wellbeing is of critical importance.

Over FY23:

- We continued to promote access to the Employee Assistance Program (EAP), which gives employees and family members free access to professional, confidential coaching and support for their mental health, financial and wellbeing needs.
- We further strengthened support to our employees with an employee health and wellbeing portal with access to education, support and tools to help them live a healthier and happier life.

We introduced an **Accredited Mental Health First Aider course** by MHFA Australia to support mental health



R U OK Day? at Ingenia Federation Sunshine

# Diversity and inclusion



**50%**

Female Directors<sup>1</sup>

**64%**

Female employees  
in the Group  
Executive<sup>2</sup>

**66%**

Female employees  
in the whole  
organisation<sup>3</sup>

**60%**

Female employees  
in senior positions<sup>4</sup>

- 1 Excluding CEO and Sun Communities Nominee Director
- 2 Includes CEO
- 3 Includes CEO, excludes Directors
- 4 Senior positions include management and senior management positions

We embrace and value all employee difference including gender, age, culture, ability and lifestyle choices and support all employees in realising their potential and pursuing their career goals.

**84%** of employees agreed that all individuals, regardless of their background, have equal opportunities to succeed at Ingenia

\* Based on 2023 employee survey



The 500 Women in Property program - Property Council of Australia (PCA)





Diversity, in all its forms, drives innovation and improves company performance as it reflects the customers we serve, and creates a positive workplace and society.

Our Diversity and Inclusion policy is designed to achieve a balanced representation with a 40:40:20 (Male: Female: Either) target.


### The policy, endorsed by the Ingenia Board, outlines key objectives:

- 1 **Maintain our gender representation**
- 2 **Focus on gender pay equity, through thoughtful consideration of pay parity in every pay decision**
- 3 **Deliver initiatives that support the diversity of our people and build inclusion at all levels**
- 4 **Support our communities through recognition of cultural diversity, charity and volunteering**
- 5 **Create employment opportunities for disadvantaged groups**
- 6 **Communicate internally and externally to promote a diverse and inclusive workforce**



Our recent employee survey provided additional insight to organisational diversity, for the first time giving us an appreciation of our employees' backgrounds and the diverse perspectives they represent.

We provide education, training, mentoring programs, and awareness initiatives focussed on diversity and inclusion. We actively cultivate our talent pipeline, nurturing the skills and experiences needed for career advancement. Monitoring recruitment, promotions, and turnover is integral, with a keen focus on gender and generational aspects.

 More information on our Diversity can be found in the 'People Data' tables within Appendix B.

# Our Customers

At Ingenia, our purpose, **to create community**, is achieved through executing our strategic objective – providing high quality, affordable community living options for Australian seniors and providing great breaks in great places for our holiday park guests.





Our business reaches people every day as our teams engage with residents in our communities and guests in our holiday parks. We continue to build safe and welcoming communities for all our customers that promote health and wellbeing, and we are always looking for ways to improve our customer satisfaction.

## Residents

Ingenia is committed to providing senior Australians with quality homes to suit their different lifestyles and pursuits within connected and engaged communities. We offer three different communities to residents depending on their needs, each with onsite management teams – Ingenia Lifestyle, Ingenia Rental, and Ingenia Gardens.

Ingenia Residential Communities	Ingenia Lifestyle	Ingenia Rental	Ingenia Gardens
	Land Lease communities catering to over 50s	Rental communities catering to all ages	Seniors rental village communities
Homes <sup>1</sup>	5,824	1,381	1,340
<b>Residents utilising Ingenia Connect</b>	960	19	557

1. Ingenia and Joint Venture - includes homes located in mixed-use communities.

Residents in our communities are offered a range of benefits that support mental health and physical wellbeing including:



Facilities that support a **healthy lifestyle** include walkable streetscapes, cycleways, lawn bowls and other recreational activities, community clubhouses, gardens, and dog parks.



Regular **communication** through community focussed newsletters, Facebook groups and direct contact with on-site teams.



**Activate program** which encourages social interaction, resident engagement, and a sense of belonging.



The Ingenia Gold Card which gives residents **discounted travel** to Ingenia Holidays parks.



A **safe and secure** environment with an approachable, engaging, dedicated on-site team.



Access to Ingenia Connect, which provides **free expert support** to access health and well being services to live independently.

With communities offering the ability to own a home at a range of price points, and to rent within a community with an affordable weekly rent, the Group provides access to engaged community living for a diverse group of seniors.

## Our Customers

### Transport

For many residents transport is key to independent living. Most of our communities are perfectly positioned with public transport or are a short drive away to nearby facilities and have a community bus. As we evolve our communities to support resident needs, we are including more diverse shared transport options, including shared community vehicles and E-bikes.

### Resident Engagement

Our on-site management teams engage with our residents daily and run a range of activities through the Activate program.

In addition, key forms of engagement to build a sense of community and belonging include:

- A regular newsletter - 'Grape Vine' for Ingenia Gardens and site based newsletters in Ingenia Lifestyle are distributed to residents, providing community news, activities, and information.
- The Operations and Portfolio Managers make regular visits to each community and actively engage with residents.
- Community-based social media, including Facebook groups.

## + Activate Program

This complimentary lifestyle program, which has now been offered to all Ingenia Lifestyle and Rental residents and has been in place at Ingenia Gardens for more than 10 years, not only promotes social connection amongst our residents, but assists with their cognitive and physical health. The program incorporates regular fun games and activities, special themed lunches, entertainers, bus trips, charity events, special celebrations, and educational content to support wellbeing and independence.



Ingenia Lifestyle Plantations residents at their biannual sports event 'Lympics'





## Ingenia Connect

Ingenia Connect is an innovative free service that promotes the engagement and independence of our residents to improve their health and wellbeing to live active, longer, and happier lives in our communities.

The Connect team work in partnership with residents and their families through:

- Offering support and information over the phone as needed to residents and community managers, who are often the initial point of contact for residents
- Meeting with residents to undertake an initial assessment of their health and wellbeing needs
- Visiting communities to engage and connect with residents and to conduct reviews
- Supporting residents to navigate the My Aged Care portal and process
- Liaising with residents and approved providers to put appropriate services in place
- Advocacy to help residents and their families navigate what can be a complex process
- Running information and education sessions at Open Days, resident forums, and other events, outlining the benefits of the Ingenia Connect service
- Developing content/information and supporting greater access to Health, Wellbeing and Connection activities in our communities
- Actively keeping abreast of changes and trends in the legislative and competitive environment to ensure we provide the best information and support to residents.

Our Connect team works with three key strategic partners: **myHomecare**, **Silverchain** and **Five Good Friends**. Through these partnerships, we provide close oversight of the quality of care and wellbeing support, through engagement with our communities, annual reassessments, and the provision of services.

Over the past year we have worked collaboratively through these partnerships to deliver greater engagement, education and health and wellbeing programs.

## Health and Wellbeing

For the first time the Connect team contributed health, wellbeing, and connection activities to evolve the Group's Activate program and address resident needs. The first session focussed on health and wellbeing, discussed diabetes and nutrition, resulting in positive feedback and increased engagement.

### Feedback from Nutrition session

Ingenia Gardens Community Manager **Kate Lee-Thompson** states:

"What I enjoyed most was that 5 participants at the session do not usually attend Activate sessions, so it was good to broaden participation and engagement. The residents really enjoyed the trivia".

"The residents enjoyed being together, being surprised and laughing at some of the misconceptions and false ideas people had, learning new information and also being correct about certain facts... one resident who had been a diabetic for over 30 years also said that she had learned something new from the session".

## Ingenia Connect Growth



# 1,536

Number of residents supported by Ingenia Connect team

a 28% increase since FY22

## Our Customers

### Customer Insights: Ingenia Connect

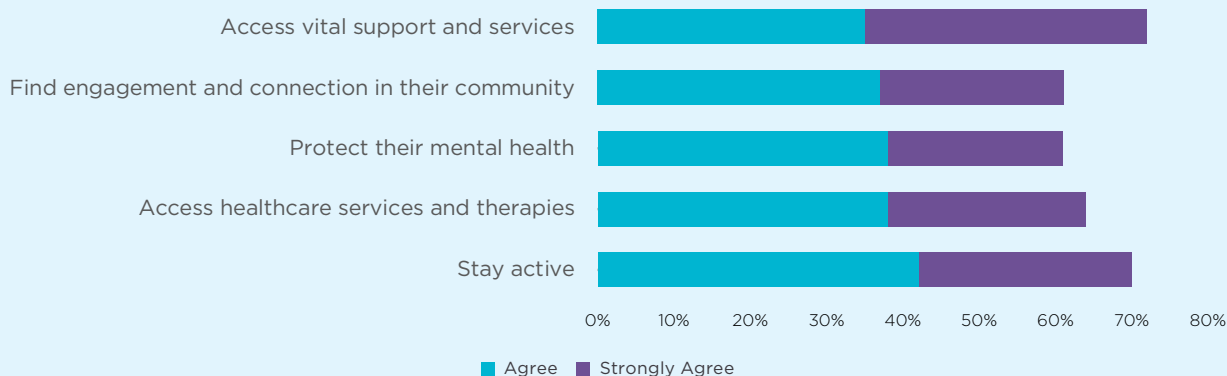
For the first time we offered a digital version of our annual survey in June 2023 to residents who use the Ingenia Connect service. Responses from more than 350 residents indicated that the service is maintaining pleasing results and continuing to have a positive impact on residents' lives.



**90% of our clients** would recommend Ingenia Connect to their friends and family

## Survey Results

Ingenia Connect helps residents:



## + Ingenia Connect Client Spotlight

### Neil Charlesworth

In December 2021, I moved into Ingenia Gardens Yakamia, with my Chihuahua, unaware of Ingenia Connect's existence. Prior to this, I had been the sole caregiver for a friend battling Alzheimer's disease, navigating the complex process of obtaining a Home Care Package support for him. Shortly after settling in, I applied for a Home Care Package assessment through My Aged Care. Surprisingly, the assessor deemed me ineligible and offered subsidised cleaning and gardening instead.

Determined to secure the support I needed, I turned to Ingenia Connect. With their unwavering advocacy, a review of the assessment decision was initiated, and, within six months, I was approved for a Level 3 Home Care Package. In the interim, I developed severe osteoarthritis, further hindering my mobility. Despite receiving a three-month waiting letter, the Care Coordinator's intervention led to a swift assignment of my Home Care Package within a week, with a priority focus on providing me with a Mobility Scooter. Ingenia Connect not only offered invaluable support but also helped me save significantly on meal expenses, allowing me to participate in community activities and regain my independence.



I am a **VERY GREAT SUPPORTER** of Ingenia Connect and find it is so supportive of us over 55's at our time of need.



## Resident Surveys

We regularly survey our Ingenia Lifestyle residents on specific topics and identify feedback and concerns. Feedback is used to identify opportunities to enhance our communities and resident satisfaction.

Our online survey across Ingenia Lifestyle in April 2023 provided insights based on 2093 residents with a 49% response rate across our communities. This survey extends its scope beyond the sample size represented in Ingenia Connect and aims to gather the sentiments of residents across the entire Lifestyle portfolio. The survey indicated:



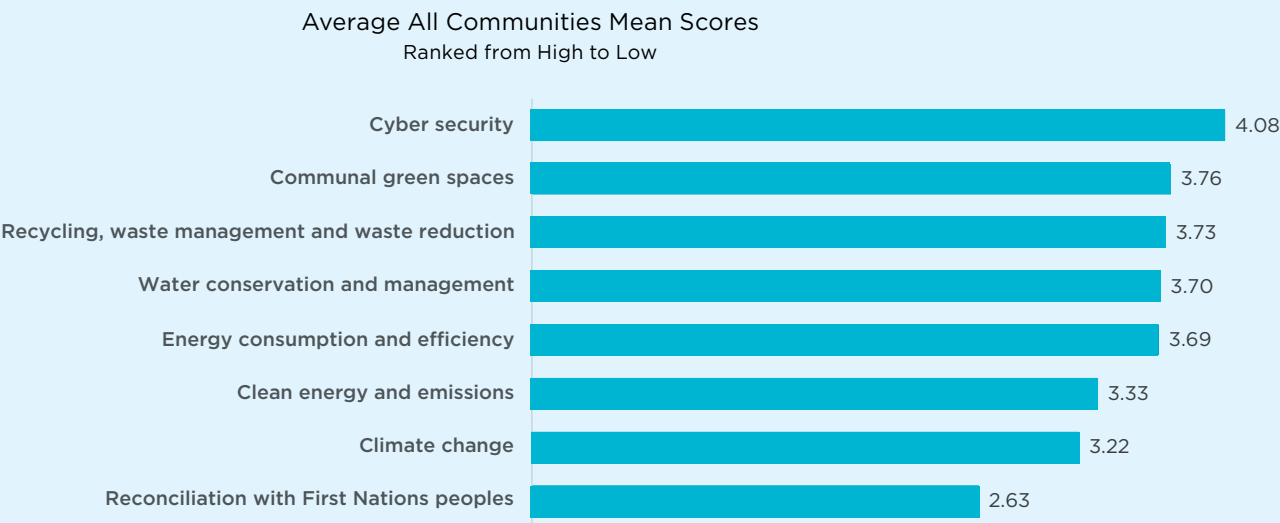
Results from Ingenia Lifestyle Resident Survey 2023

## Our Customers

We also surveyed our residents to determine their concerns around environmental and social issues. The results below provide important stakeholder input as we further our ESG programs and goals.

### Environmental and Social Issues

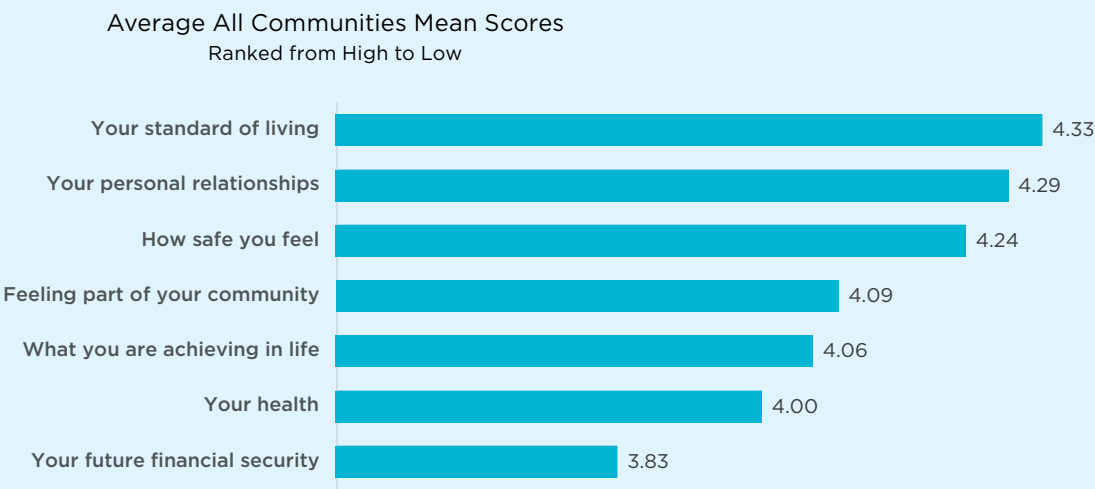
How concerned are you about each of these environmental and social issues?  
Scale: 1 = Not at all concerned; 2 = Slightly concerned; 3 = Moderately concerned; 4 = Very concerned; 5 = Extremely concerned



This year our survey was aligned to the Personal Wellbeing Index (PWI). This index provides a comprehensive assessment of residents’ overall wellbeing, offering valuable insights into their quality of life and satisfaction. We plan to use this data as a baseline for the upcoming years.

### Personal Wellbeing Index

How satisfied are you with each of the following aspects of your life at present?









# Guests

With 39 [holiday parks and resorts](#) positioned along the East Coast of Australia, Ingenia Holiday Parks provide guests with an ideal place to stay and make memories to last a lifetime.

Our commitment to creating community is reflected in our focus on providing guests with great breaks in fantastic locations. We have introduced new accommodation types, such as Airstreams, family cabins, and glamping tents, which have expanded our guest reach and significantly boosted occupancy rates. Our core customer base primarily consists of families and seniors, and we take pride in our **strong “repeat customer” base, which accounts for over 50% of our guests.**

## Engagement with our Guests

Our guest engagement strategy spans from initial inquiries on our website, marketing campaigns, and phone interactions, extending throughout the guest's journey, and even post-stay surveys. We aim to comprehensively understand our guests' needs and experiences, driving continuous improvement in our services and offerings, including expanding accommodation types and enhancing inclusivity. Our engagement includes:

### Post-Stay Surveys

All guests receive post-stay surveys upon check-out, providing valuable insights into their overall experience, team performance, and their stay's various elements.

### Responding to feedback

Our Guest Response Coordinator works closely with Park managers to address negative reviews and resolve guest concerns whenever possible. 98% of the reviews were responded to, exceeding the best industry practice score of 60%.



### Ingenia Holiday Cairns Coconut

received guest feedback last financial year regarding the absence of wheelchair-accessible facilities. To address this concern, the park installed five inclusive cabins, significantly enhancing its accessibility for wheelchair users.

#### September 2020

“Not very accessible for a wheelchair person”

#### April 2023

“Very happy that the park has wheelchair accessibility”



We actively respond to all reviews on public platforms like Google, Trip Advisor, Booking.com, and surveys on Revinate. Additionally, we engage with guests through Holidays' Facebook Messenger to address their concerns and queries promptly.

Guest reviews serve as valuable maintenance indicators. Issues mentioned in reviews are documented in an action list and forwarded to Park Managers for timely resolution.

Our commitment to guest satisfaction is reflected in our positive reviews, which have increased to 26% in FY23, marking an improvement from the previous fiscal year.

	FY21	FY22	FY23
Number of Guests	580,000	520,000	645,000
% Domestic Guests	>95%	>95%	>95%
Net Promoter Score	64	62	59
% Guests Participating in post stay surveys	25%	24%	22%
No. Guest Reviews	>10,600	>9,300	>12,000
Average Review Rating (0-5)	4.27	4.26	4.30

## + Guest review

### Ingenia Holidays Wagga Wagga

Google



Posted: **March 7, 2023**

●●●●● Location

●●●●● Rooms

●●●●● Service

Such a beautiful family park. Highly recommend this park.

The park was clean and tidy.

Cabin was very clean and tidy.

Staff were very helpful and nice to deal with.

Not noisy at all and close to the IGA that is next door.

There is clean swimming pool and play equipment for kids.

Pet friendly.



# Local Communities

Support for local charities and community groups is an ongoing focus for individual community managers and their residents. Our approach centres on **leveraging our assets and core competencies** to create community, community organisations and active employee volunteering.

Our programs include regional and national partnerships where we can make a meaningful difference.

## Social Impact

At its very heart, Ingenia Communities' purpose and strategy have a positive social impact.

Our purpose, **'to create community'**, and strategy – to provide high quality, affordable community living options for Australian seniors – align to benefit our customers and the communities in which we operate.

With a large regional footprint, we are uniquely placed to positively impact local communities through:

- our role as a large employer in regional areas (80% of our people live and work in regional locations)
- the economic benefit our operations provide to regional businesses (through our own operations, provision of accommodation and support of regional tourism)
- our targetted support of local community groups and charities.

## Employee Volunteering

We introduced volunteering leave in 2022. While participation rates were low, we will seek to build awareness and greater participation in coming years. In FY23 our employees generously volunteered their time and energy to participate in events alongside our partners, such as Ronald McDonald House Charities Australia and the Port Stephens Koala Hospital.

## Ingenia Giving

Recognising the significant local community contribution that is undertaken across individual residential communities, over FY23 we refined our approach to charitable giving, launching the Ingenia Giving Program to expand our donation and volunteering efforts to positively impact our communities and support our residents in their charitable efforts while making a meaningful contribution to the regions in which we operate. This will also enable us to quantify and further report on our social impact. The policy is based on the below three pillars:

1. **Community-Based Giving:** Empowering Community and Park Managers to allocate charitable funds that best suit their local communities. This program also supports resident engagement.
2. **Staff-Based Giving:** Providing team members with two days of charity leave or matching donations for charitable causes that are meaningful to them. Our team also organise volunteering opportunities that allow our teams to work together to support a worthy cause.
3. **Corporate and Regional Giving:** Supporting charitable groups aligned with core values and strategic initiatives. Key partnerships include Ronald McDonald House (nationally) and Port Stephens Koala Hospital (Port Stephens region).



In FY23, we strengthened our efforts under the policy, explored new partnerships and offered more volunteering opportunities to our employees.



In FY23 we donated over \$180,000 to support local communities and charitable causes.



**\$25,000**  
donation



Ronald McDonald  
House Charities  
Australia

**\$54,000**  
donation



**\$10,000**

donation to support  
the Deadly Youth  
Mentoring Program  
for Indigenous youth

### Partnership with Ronald McDonald House Charities Australia

We have continued our partnership with Ronald McDonald House Charities for the sixth year and have donated \$361,584 since our partnership commenced. Working with this key charity generates strong employee and resident engagement through:

- Volunteering opportunities - Meals from the Heart and Working Bee at local houses
- Gifted VIP holiday experiences hosted by Ingenia Holiday Parks
- Donation campaign in select Holiday parks over Easter which raised awareness of the charity amongst guests and resulted in a donation of over \$29,000
- Resident knitting and hamper donations are popular with residents who enjoy visiting the hospital rooms and Houses as part of this program
- Community based fund-raising activities across residential communities

# INGENIA COMMUNITIES

## CASH DONATIONS

\$100k	\$50k	\$50k	\$25k	\$85k
2018-19	2020	2021		
RMHC Donation, OHS & Safety (Bathroom Renovation)				
\$25k	\$30,584k			
2022	2023 YTD			
<b>TOTAL \$361,584 CASH DONATION TO DATE</b>				

## HOUSE CHAPTER SUPPORT

- Meals from the Heart
- Working Bees
- Donation of pantry goods
- Knitted donations to help families
- Randwick bathroom renovations
- Easter 2023 Ingenia Holiday Parks Campaign

## HOLIDAY PARK EXPERIENCE

Thank you to Ingenia Holidays for providing support to our families in need through a Family VIP Experience when they needed it the most.

- Daley Family Cairns Coconut
- Busuttill family Cairns Coconut
- NSW/ Gola Ball support
- DLD Gola Ball support
- Fletcher family Lake Congola

## IMPACT ON RMHC AND OUR FAMILIES

Since 2017, Ingenia Communities have provided

over

\$472,584k

worth of valued support to RMHC and our families, supporting over

2,954

night's worth of accommodation.

As our first National Family Room Partner, we are grateful for the financial support as well as the added elements that have put a smile on our families' faces.

#keepingfamiliesclose





Ingenia team at RMHC home, Parkville (VIC)

### **“Meals from the Heart” program**

Our team prepared and shared meals with families facing challenging times in RMHC homes across Australia.



Ingenia team at RMHC home, Brisbane (QLD)



Ingenia team at RMHC home, Randwick (NSW)



Ingenia team at RMHC home, (WA)



Ingenia team at RMHC Newcastle, (NSW)





Working Bee at RMHC Randwick (NSW)



Tree planting with Port Stephens Koala Hospital



## Local Communities

### Partnerships/Sponsorships

We continued our partnership with Surf Life Saving NSW (SLSNSW) with the sponsorship of the annual Junior Lifesaver of the Year program. We also worked with them in FY23 to conduct a Surf Safety Roadshow spanning 16 stops from Byron Bay to Eden.

In FY24, we will hold a NSW Bush to Beach program and a surf safety education program in regional NSW.



**Partnership with Souths Cares:** In our third year of partnership, we take great pride in supporting Souths Cares, an independent, public benevolent institution that extends the legacy of the South Sydney Rabbitohs' longstanding commitment to community support, with a specific focus on Aboriginal and Torres Strait Islander communities.

In FY23, we hosted cultural camps at 3 parks and participated in the Souths Cares annual Liverpool Opportunity Hub Education, Employment and Wellbeing Expo.







## Reconciliation

In FY23, we began our journey to create our inaugural 'Reflect' Reconciliation Action Plan (RAP), with the overarching objective of enriching organisational understanding and capacity, expanding our sphere of influence, and cultivating relationships with Aboriginal and Torres Strait Islander stakeholders.

Our CEO launched our RAP process during Reconciliation Week, in collaboration with the Murrook Centre. Our initial efforts include identifying education partners and appointing an internal working group followed by stakeholder identification and visioning towards the preparation of the RAP.

A key step was forming a Reconciliation Action Plan Working Group. This group, which will drive the preparation of our 'Reflect' RAP and the implementation of initiatives, has representation from all areas of the business and is chaired by a member of the Executive team.



# Governance







We regard good corporate governance as being of critical importance and a fundamental component of **our commitment to our people, security holders, customers and the community.**







Focus area	FY23 Actions	Next Steps
<div>Climate Strategy</div> <div></div>	<div><div>➤</div> Prepared and endorsed Climate Strategy identifying opportunities and risks</div> <div><div>➤</div> Published first Climate Disclosure Statement</div>	<div><div>➤</div> Continue rollout of Climate Strategy – assess, manage, and report on actions and outcomes</div>
<div>Human Rights</div> <div></div>	<div>Progressed modern slavery response and disclosures</div> <div><div>➤</div> Implemented Modern Slavery Responsible Sourcing Framework</div> <div><div>➤</div> Improved data capture and process around supplier prioritisation and categorisation</div> <div><div>➤</div> Developed and issued the first Modern Slavery Supplier Questionnaire</div> <div><div>➤</div> Educated teams on modern slavery risks and response processes</div>	<div><div>➤</div> Expand modern slavery data capture and reporting</div>

# Board and Committees



The Board continues to review the governance framework and practices of the Group to meet the **highest standards of integrity**, ensuring that the activities of the Group are conducted in a proper and efficient manner in accordance with relevant legal and regulatory requirements.

## The Board and Committees

The Board is committed to effectively representing and promoting the Group, and thereby delivering long-term value for all security holders. The ultimate responsibility of the oversight of the operations of the Group rests with the Board.

The Board currently comprises eight directors. Six of the directors are independent Non-Executive Directors including the Chair. The remaining two directors comprise one Non-Executive Director and one Executive Director. Each Director is qualified with appropriate skills and experience to discharge their respective responsibilities.

The Board has identified key competencies which it considers important for its effective operation. These competencies are periodically reviewed to ensure that, collectively, directors possess the appropriate skill sets to effectively perform their duties.



The Board has three sub-committees to assist in the execution of its responsibilities: the Audit, Risk and Sustainability Committee; the Remuneration and Nomination Committee and the Investment Committee. Each committee operates in accordance with a specific charter approved by the Board, which can be found on the Group's website.

The Chair of each Committee is an independent Non-Executive Director with the appropriate qualifications and experience to carry out that role.





### Board Performance Evaluation

The Board is committed to enhancing its effectiveness through performance management and review. The Board's review process is designed to help enhance performance by providing a mechanism to raise and resolve issues and to provide recommendations to enhance its effectiveness. The Board conducts an annual performance review of itself and its committees. Each director is required to complete the annual performance evaluation questionnaire, which is collated and summarised by the Company Secretary. The Chairman then distributes the summarised and anonymous results to all directors for discussion. In addition, the Board has decided to have an external facilitator assist with a more in-depth review of the Board's performance to be conducted every three years. The Board completed the annual performance evaluation process for this reporting period.

### Ingenia Board



**Jim Hazel**  
Non-Executive Chairman



**Robert Morrison**  
Non-Executive  
Deputy Chairman



**Amanda Heyworth**  
Non-Executive Director



**Pippa Downes**  
Non-Executive Director



**John McLaren**  
Non-Executive Director



**Gregory Hayes**  
Non-Executive Director



**Sally Evans**  
Non-Executive Director



**Simon Owen**  
Managing Director and  
Chief Executive Officer

## Board and Committees

### Corporate Governance Framework

To clarify the roles and responsibilities of directors and management and to assist the Board in discharging its responsibilities, the Group has established a governance framework as below, which sets out the functions reserved to the Board and provides for the delegation of functions to Board Committees and to senior management.

The Board formally delegates certain functions to its committees and to management via the formal Board and Committee Charters. The Board directly retains responsibility for a number of matters including:

- **Corporate Strategy** – Evaluation, approval and monitoring of the strategic and financial plans for the Group
- **Corporate Culture and Values** – Approval of the Group's core values and monitor corporate culture of the Group within the framework of the core values identified in the Code of Conduct
- **Oversight of Management** – Guidance and monitoring of management's performance, implementation of strategy, appointment and replacement of the CEO, executive succession planning, performance monitoring and remuneration of the CEO and senior management
- **Oversight of Financial Management** – Review and approval of annual operating budgets and financial reports of the Group, evaluation and approval of all decisions concerning major capital of the Group
- **Oversight of Capital Management** – Approval of changes to the Group's capital structure, Distribution Policy determination and approval of distribution payments pursuant to that policy and approval of the establishment and issue of any equity rights via incentive plans
- **Board Composition and Structure** – Review composition of the Board, succession plans, conducting annual performance reviews and assess establishment, composition, and effectiveness of Board committees
- **Compliance and Risk Management** – Monitoring of strategic risk management systems and the integrity of internal control and reporting systems
- **Investor Communications** – Approval of material reporting and other external communications by the Group, review of policies and procedures to ensure compliance with ASX continuous disclosure requirements
- **Ethics and Responsible Decision Making** – Actively promoting ethical and responsible decision making and monitoring compliance with policies governing the operation of the Group.

#### Audit, Risk and Sustainability Committee

Key functions are to oversee and review:

- The integrity of the Group's external financial reporting and financial statements
- The appointment, independence and competence of external auditors
- The effectiveness of systems of risk management and internal controls
- The Group's material exposure to economic, environmental and social sustainability risks
- Systems and procedures for compliance with applicable legal and regulatory requirements
- Ensuring the Group maintains appropriate insurance.

#### Remuneration and Nomination Committee

Key functions are to review and make recommendations on:

- Company's approach to culture including the Group's diversity and inclusion strategy, policy and practices
- Key management personnel and executives' remuneration and incentive policy
- Level of remuneration for Non-Executive Directors
- Design of all equity-based incentive plans
- Board size, composition, independence, and desired competencies of the Board
- Appointment, re-election and succession of directors and key management personnel.

#### Investment Committee

Key functions are to oversee and review:

- Investment and capital management
- Asset portfolio construction.
- Investment returns and the cost of capital
- Investment risk
- Acquisition strategy
- Debt portfolio construction and management
- Acquisition and divestments.

### CEO & Other Senior Executives

- Responsible for the day-to-day management of the Company and implementation of the strategic plan.

#### Group Risk Management Committee

Key function:

- Oversee the Group's financial services risk, risk culture and framework.

#### Operational Risk Management Committee

Key function:

- Oversee the Group's operational business risks, risk culture and framework.

#### Executive Investment Committee

Key function:

- Review the Group's investment in assets and make recommendations to the Investment Committee.



The Governance framework enhances the delivery of our sustainability objectives and the identification and management of risks across the business and in our operating environment. The Group's ESG strategy is overseen by the Group's Audit, Risk and Sustainability Committee and Executive Leadership Team.

The Group's Audit, Risk and Sustainability Committee has responsibility for monitoring the Group's ESG strategy, initiatives and reporting and recommending the Group's ESG program to the Board for their endorsement. The members of the Audit, Risk and Sustainability Committee are all independent, Non-Executive Directors.

### Code of Conduct

The Group's values are set out in the Code of Conduct. In particular, the Code of Conduct outlines acceptable behaviour and attitudes expected from all to promote and maintain the confidence and trust of all those dealing with the Group.

We conduct a periodic review of the Code of Conduct to ensure that it covers all relevant issues and sets standards consistent with the Group's commitment to ethical and responsible behaviours. The Code of Conduct is a part of the induction program for all employees, who are also encouraged to revisit it periodically. Employees are required to acknowledge their agreement to the Code of Conduct once reviewed. If an employee is unclear on any details of the policy, they are encouraged to speak with their manager, Group Compliance Manager or People and Culture.

We have also established an extensive framework of policies and procedures that support our Code of Conduct including Anti-Bribery and Corruption Policy, Whistleblower Policy, Supplier Code of Conduct, Diversity and Inclusion Policy, Personal Trading Policy, Continuous Disclosure Policy and Modern Slavery Statement. These policies are available on our [website](#).

### Ethics and Integrity

Employees are expected to treat all other employees and persons with respect and to observe the highest standards of ethics, integrity, and behaviour during their course of employment with the Group. We promote a culture where honesty, empathy and trust are regarded as central values of integrity, encouraging open communication and building relationships on these values.

### Anti-Bribery and Corruption Policy

We are committed to achieving the highest standards of integrity and working against all forms of unethical or unlawful behaviours including corruption, bribery, fraudulent or dishonest conduct. The Group's Anti-Bribery and Corruption

Policy sets out the standards expected of all employees in observing and upholding the prohibition of bribery and improper conduct and provides guidance on how to recognise and deal with instances of bribery and corruption. The Group will thoroughly monitor and investigate any bribery and corruption cases and appropriate disciplinary action would be taken against any employee who is responsible for such conduct.

### Public policy

Ingenia conducts all its business affairs legally, ethically and with strict observance of the highest standards of integrity and propriety and takes seriously its obligations to comply with all federal, state and local government laws and regulations.

All dealings with politicians and government officials are done with caution and are always dealt with at arm's length to avoid any perception of attempting to gain advantage. Employees are expressly prohibited from making, promising, offering or authorising a payment of anything of value, either directly or indirectly to a government official except as otherwise set out in Ingenia's Political Donation and Gifts and Hospitality Policies, which limits entertainment, meals and hospitality to low nominal value in accordance with accepted local social custom.

The Group's engagement in relation to public policy development is governed by the Government Relations and Advocacy Policy which ensures transparency and appropriate oversight by management and the Audit, Risk and Sustainability Committee. The policy supports engagement aligned with our business priorities, values and the interests of our stakeholders and provides clear reporting and oversight in relation to any engagement. The policy prohibits direct political donations.

If dealing with suppliers in other countries, care is taken to ensure that local charities are not used as a screen for illegal bribes and that the charity or cause is legitimate. If political and charitable donations are made, they must be authorised at a corporate level, usually by the Group Compliance Manager in conjunction with the CEO and the Board.

No political or charitable donations were made in the reporting period nor were any incidents of non-compliance concerning marketing communications reported. Further information on our public policies is provided in our Political Donation Policy, Anti-Bribery and Corruption Policy and Government Relations and Advocacy Policy.

## Board and Committees

### Whistleblower Framework

We recognise that staff may become aware of serious issues within the workplace which have the potential to cause damage to our people, investors, customers, or the community. The Group has established the Whistleblower Policy to provide guidance and protection to whistleblowers. The policy outlines when the escalation of a matter may be appropriate, the process for employees to take if they become aware of reportable issues, details of the external provider of the Ingenia Speak Up Integrity Hotline, and the protection afforded to them as a whistleblower including the ability to remain anonymous. When concerns are raised management will take responsible, appropriate action in accordance with our policy guidelines. During this year our employees were provided with a mandatory Whistleblower Policy training along with a URL/QR code to the hotline on the employee portal and posters at all sites.

### Conflict of Interest

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 managers. Directors are required to keep the Board advised of any interest that might be in conflict with the Group and restrictions are applied to directors' rights to participate in discussion and to vote when a conflict has been identified.

### Employee Performance Management

We emphasise promoting appropriate remuneration policies and practices while delivering clear and transparent communication of remuneration arrangements.

The Group's Remuneration Policy aims to ensure remuneration properly reflects the person's duties, responsibilities, experience and is competitive in attracting, retaining, and motivating high calibre people.

Consistent with this commitment, the Remuneration and Nomination Committee (RNC) undertakes regular reviews of the remuneration frameworks and engages with internal management and external advisors and makes recommendations to the Board.

The Board is ultimately responsible for decisions regarding remuneration arrangements.

### Employee Performance and Reward

We aim to achieve and deliver outcomes that strongly align the interests of our employees and security holders. Our remuneration approach is structured to attract suitably qualified candidates,

reward the achievement of strategic objectives, and achieve the broader outcome of long-term value creation for security holders.

The remuneration structures consider a range of factors, including the following:

- market benchmarking based on the size and scope of the role
- the Board's view of strategic priorities (balancing short-term and long-term performance)
- level of experience and contribution to the business (flight risk, replaceability, succession planning)
- the desire to motivate, retain and reward staff for high performance
- expectations of stakeholders including investors, staff, and regulators.

Our executive remuneration program reflects various components aimed to achieve both short and long-term growth and financial and non-financial aspects, including metrics aligned to the ESG strategy.

Key components of our remuneration programs are:

#### ➤ Total Fixed Remuneration

Fixed remuneration is benchmarked to comparable market roles to be fair and competitive.

#### ➤ Short-Term Incentives

STIs are measured over the financial year and awarded to eligible participants based on company and individual performance.

#### ➤ Long-Term Incentives

LTI grants are made to eligible participants to build and develop long-term alignment with security holders' interests, focusing on overall financial outcomes of the Group.

To strengthen our focus on sustainability across the business, a portion of STIs in FY23 was subject to the achievement of non-financial measures including 'Safety and Risk', 'People and Culture', and 'ESG - Driving Sustainability'.

To further strengthen alignment of employees and security holders' interests, the Group expanded reward programs to the entire organisation. The Ingenia Valued Employees Share Take up Plan (INVEST Plan) was introduced in FY18 and Talent Rights Grant (TRG) in FY21, designed for employees to recognise employees' contribution and enhance alignment with investors by granting an ownership interest in the Group. Further information regarding Executive and Director remuneration can be found in the Remuneration section of the Ingenia Communities Group Annual Report.





# Cyber Security

Following on from last year's launch of a Cyber security program, we have bolstered our inhouse security capability by hiring additional staff in our IT Security, Risk and Compliance team.

Furthermore, we have strengthened our cyber security posture by implementing best-practice security processes. Our processes include IT risk assessment, cyber-incident response and periodically testing the security of our IT environment. Our approach recognises the importance of training for our teams through the provision of a mandatory annual cyber security training for all employees.

There were no substantiated complaints concerning breaches of customer privacy and losses of customer data over FY23.



# Climate Strategy

Ingenia recognises the significant global challenge posed by climate change, anticipating that extreme weather events and ongoing shifts in climatic conditions will impact our communities in the future.

Recognising the critical importance of portfolio resilience, we have taken steps to define, outline and disclose our strategic approach to climate risks:

## Strategy

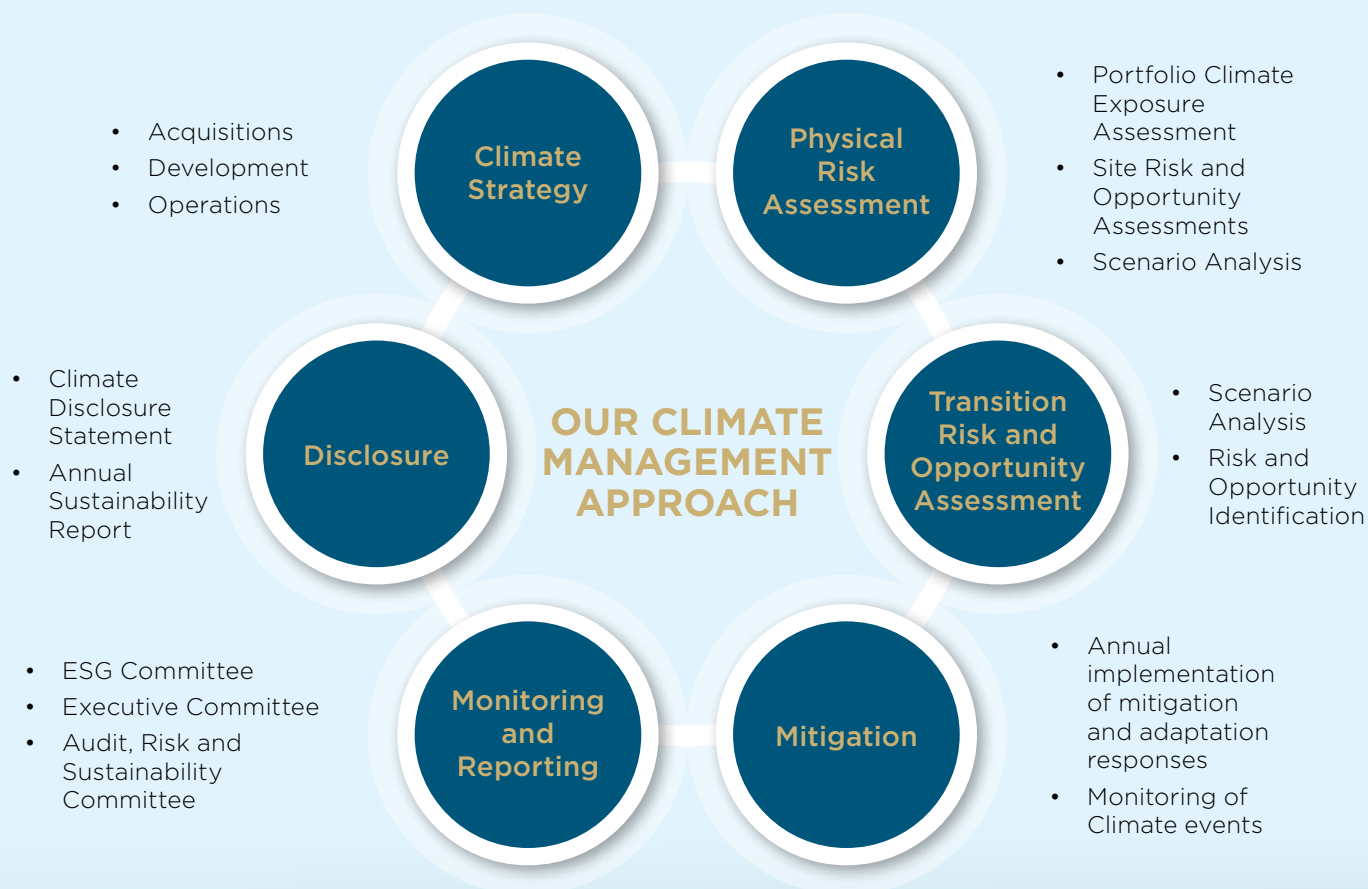
Our Climate Strategy considers the impact of our changing climate on our residents by incorporating a range of initiatives in future community design and through the management of existing communities.

The strategy focus areas include:

- Detailed assessments of physical risk across our asset base, and inclusion of assessments for climate exposure as part of the acquisition process
- Creating resilient new communities through the introduction of Green Star - Communities rating and Green Star Homes (three communities now targeting Green Star certification)
- Identifying and managing climate-related risks and opportunities in all areas of our operations
- Regular reporting and monitoring internally and via our annual Climate Disclosure Statement
- Building cohesion within our communities through a range of programs (Activate, Ingenia Connect, Ingenia Giving).







**“Ingenia’s focus is on owning and developing sustainable, climate-resilient assets that enhance social and environmental impacts.”**

# Climate Strategy

## Disclosure

In May 2023, we released our [Climate Disclosure Statement](#) aligned with TCFD (Task Force on Climate Related Financial Disclosures). This statement reflects Ingenia’s Climate Strategy and encompasses our response to climate-related issues concerning Governance, Strategy, Risk Management, and Targets and Metrics.

Through the TCFD framework, Ingenia is committed to deepening our understanding of climate-related risks and opportunities in the development and operation of our portfolio. Simultaneously, we are dedicated to refining our approach to creating more sustainable communities by integrating climate considerations into the acquisition, development, and operation of our assets.

The table below summarises the Governance Hierarchy which oversees and manages Ingenia’s climate-related and other sustainability issues.



For a comprehensive overview of our progress and forthcoming actions, please consult our [Climate Disclosure Statement](#).



# Human Rights

At Ingenia, 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.

## Approach to Human Rights

At Ingenia, we consider the protection and promotion of human rights to be a fundamental aspect of our sustainability approach. 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.

## Modern Slavery

Recognising the diverse nature of the business and the regional location of our residential communities, we proactively seek to engage and support local businesses and we endeavor to prevent the risks associated with modern slavery and other abuses of human rights in our operations and supply chain.

While our direct business operations in **Australia** maintain a low risk of modern slavery, we acknowledge potential indirect exposure through third-party suppliers. Our supplier relationships are guided by the Group's Supplier Code of Conduct, released in June 2021. It outlines the Group's principles and clearly communicates 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.

Our [Modern Slavery Statements](#) are the result of a comprehensive risk and opportunity assessment of our supply chain, categorising suppliers based on their contribution, significance, and potential risks, including economic, modern slavery, and sustainability considerations. This assessment is instrumental in identifying focus areas for addressing modern slavery risks and guiding the Group's response.

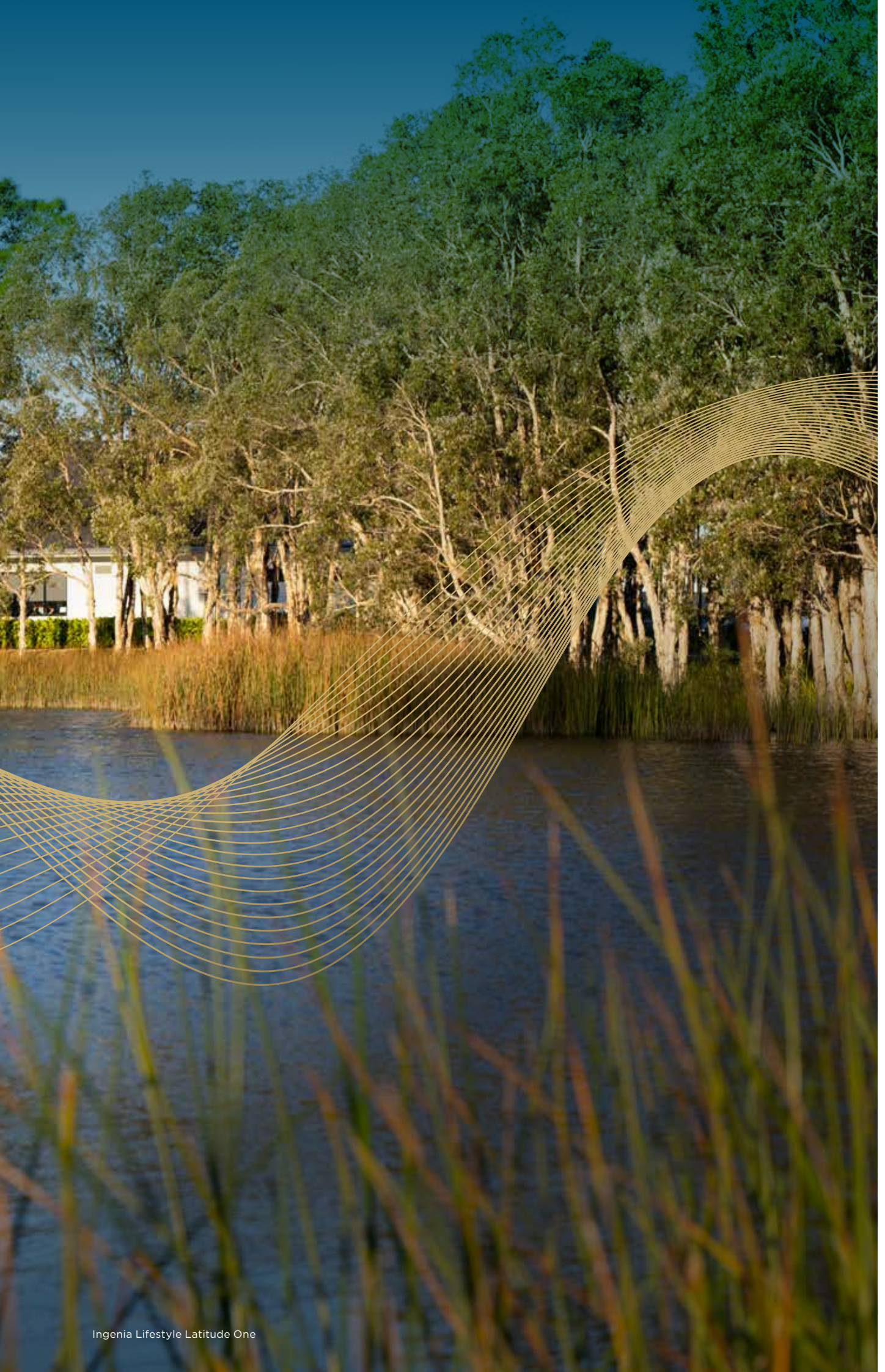


Over FY23 engagement we broadened our understanding of our supplier base (through direct contact and select rollout of our first Supplier Questionnaire), rolled out our Modern Slavery Responsible Sourcing Framework and enhanced employee training and engagement. Our FY23 Modern Slavery Statement will provide further detail on our progress as we expand our focus on human rights through our supply chain, increase data capture and enhance our reporting.

# Appendices









## Appendices

# Appendix A: Emissions Data and Reporting Protocol

This document outlines the environmental sustainability reporting standards used by Ingenia for reporting their emissions performance data. This performance data is used for all mandatory and voluntary reporting.

The organisational boundaries and data reported are designed to be consistent over time. Diversions from this may be necessary where granularity of data varies, and where business and stakeholder requirements change and where data availability and quality improves. Changes will be highlighted where necessary.

## SCOPE AND METHODOLOGY

The following table outlines the key elements of energy and greenhouse gas (GHG) information reported by Ingenia.

ITEM		UNITS	DETAILS
<b>Energy (electricity, gas &amp; diesel consumption)</b>	Operational Asset Consumption	MWh	All energy associated with the operation of the asset and under the operating control of Ingenia.  Information is based on external billing and submetering where relevant.
	Resident Consumption		All energy used by permanent rentals, residents and purchased homes within the Ingenia property. Includes annual sites only where electricity is separately charged.  Information must be metered or charged to residents for inclusion in this category – (note where metering is not available an estimate has been made based on billing).
<b>Energy generation</b>	Fossil Fuels	MWh	Energy generated for use by Ingenia operations via diesel generators.
	Renewable		Energy generated on site from renewable sources.
<b>GHG Emissions</b>	Scope 1	tCO <sub>2</sub> e	Direct emissions from owned or controlled sources. This includes natural gas, LPG, fuel used by Ingenia owned vehicles and non-transport diesel use.
	Scope 2		Indirect emissions from the generation of purchased electricity.
	Scope 3		Indirect emissions occurring from resident electricity use (refer Resident Consumption above) that Ingenia has no operational control over.
<b>Occupancy</b>	Lifestyle, Gardens and Rental Sites	Occupancy nights	Annual Total: Number of occupied homes x number of days annually
	Holiday Sites & Cabins		Annual Total: Number of sites and cabins occupied annually
<b>Intensity</b>	Energy	kWh/ Occupancy Nights	Annual Total: kWh/Occupancy nights
	Emissions	kg CO <sub>2</sub> e/ Occupancy nights	Total Greenhouse Gas Emissions/Occupancy

## Purchase or disposal of assets

Assets that are purchased or disposed of during a year will be included in that year's data, however their intensity will be calculated using a weighted annual occupancy, based on the number of days the asset was owned by Ingenia during the reporting period. Data for purchased or disposed assets will only be reported for the period of Ingenia's ownership.



## Appendix A: Emissions Data and Reporting Protocol continued

### Inclusion of assets under development

Assets under development, greenfield sites and land yet to developed are excluded as the emissions are beyond our operational control. These assets on completion will be included in the disclosure.

### Estimation

While every effort is made to source actual data, there are instances where data gaps are unavoidable. If this is the case, an estimation is made through a consistent and suitable methodology using historical trends.

### Historical Data

Historical data has been provided based on the information available at that time. Should further information become available in subsequent periods that alters the historically reported values, data will be restated to ensure the most accurate data is reported.

### GHG Emission Factors

GHG emissions are calculated using the National Greenhouse Accounts (NGA) Factors for each individual reporting year. For emissions that are not specified in the NGA Factors, the National Greenhouse and Energy Reporting (NGER) Measurement Determination has been used.

Resource Consumption		CY19	FY20	FY21	FY22	FY23	% Change from FY22	Like-for-Like % Change from CY19
<b>Site Occupancy</b>								
Ingenia Gardens	nights occupied	457,893	467,018	482,895	497,157	484,181	-3%	1%
Ingenia Holidays	nights occupied	296,163	266,002	357,460	374,252	596,337	59%	15%
Ingenia Lifestyle	nights occupied	272,108	388,543	511,365	649,829	1,044,508	61%	4%
Ingenia Rental	nights occupied	284,167	304,129	344,272	534,956	581,380	9%	18%
Mixed-Use Lifestyle/Holidays	nights occupied	503,444	484,627	538,810	641,743	726,202	13%	0%
<b>Grand Total</b>		<b>1,813,775</b>	<b>1,910,319</b>	<b>2,234,802</b>	<b>2,697,937</b>	<b>3,432,608</b>	<b>27%</b>	<b>6%</b>
<b>Grid connected electricity</b>								
Ingenia Gardens	MWh	1,325	1,313	972	865	801	-7%	-41%
Ingenia Holidays	MWh	4,236	4,153	4,727	5,450	7,482	37%	13%
Ingenia Lifestyle	MWh	329	676	1,370	1,144	1,506	32%	-34%
Ingenia Rental	MWh	533	789	1,061	1,630	1,109	-32%	-49%
Mixed-Use Lifestyle/Holidays	MWh	4,327	4,187	4,710	5,089	6,034	19%	-15%
<b>CORPORATE</b>	<b>MWh</b>					<b>154</b>		
<b>Grand Total</b>		<b>10,750</b>	<b>11,118</b>	<b>12,840</b>	<b>14,178</b>	<b>17,086</b>	<b>21%</b>	<b>-7%</b>
<b>Natural gas</b>								
Ingenia Gardens	MWh	86	90	90	108	97	-10%	-6%
Ingenia Holidays	MWh	44	44	354	802	1,273	59%	11%
Ingenia Lifestyle	MWh	237	193	153	36	387	974%	-96%
Ingenia Rental	MWh				281	531	89%	
Mixed-Use Lifestyle/Holidays	MWh	220	207	209	551	901	64%	8%
<b>Grand Total</b>		<b>587</b>	<b>534</b>	<b>806</b>	<b>1,778</b>	<b>3,189</b>	<b>79%</b>	<b>1%</b>

## Appendices

# Appendix A: Emissions Data and Reporting Protocol continued

### LPG

Ingenia Gardens	MWh	15	15	15	45	25	-46%	59%
Ingenia Holidays	MWh	1,153	1,202	1,202	1,776	2,775	56%	77%
Ingenia Lifestyle	MWh		3	3	18	2	-86%	
Ingenia Rental	MWh	413	518	518	678	555	-18%	-65%
Mixed-Use Lifestyle/Holidays	MWh	1,486	1,436	1,436	1,468	2,529	72%	23%
<b>Grand Total</b>		<b>3,068</b>	<b>3,174</b>	<b>3,174</b>	<b>3,985</b>	<b>5,887</b>	<b>48%</b>	<b>40%</b>

### Total Energy Intensity

Ingenia Gardens	kWh/night	3.1	3.0	2.2	2.0	1.9	-7%	-39%
Ingenia Holidays	kWh/night	18.3	20.3	17.6	21.5	19.3	-10%	9%
Ingenia Lifestyle	kWh/night	2.1	2.2	3.0	1.8	1.8	-2%	-40%
Ingenia Rental	kWh/night	3.3	4.3	4.6	4.8	3.8	-22%	-65%
Mixed-Use Lifestyle/Holidays	kWh/night	12.0	12.0	11.8	11.1	13.0	18%	-6%
<b>Grand Total</b>		<b>7.9</b>	<b>7.8</b>	<b>7.5</b>	<b>7.4</b>	<b>7.6</b>	<b>3%</b>	<b>-4%</b>

#### Notes:

1. Inclusion of fund assets in FY23
2. The addition of two assets in FY23, specifically Ingenia Lifestyle Latitude One and Plantations, which were Greenfield assets in FY22
3. Exclusion of Greenfield and Development sites as per protocol
4. Restatement of prior year data to reflect enhancements in base and resident electricity allocation, along with improved asset level data. There have also been some revisions in asset allocations and inclusions
5. The increase in FY23 can be attributed to the first year of normalized operations (without COVID related operating restrictions which impact FY20 to FY22), large number of acquisitions and their integration, and inclusion of assets defined in 1 and 2
6. The like-for-like comparison is based on the 47 assets that have been in ownership since 1 January 2019. CY19 base year is the first year that energy data was available.

GHG Emissions		CY19	FY20	FY21	FY22	FY23	% Change from FY22	Like-for-Like % Change from CY19
<b>Scope 1</b>								
Ingenia Gardens	(tCO <sub>2</sub> e)	19	20	20	30	23	-22%	6%
Ingenia Holidays	(tCO <sub>2</sub> e)	260	279	337	536	842	57%	75%
Ingenia Lifestyle	(tCO <sub>2</sub> e)	44	36	29	11	72	534%	-91%
Ingenia Rental	(tCO <sub>2</sub> e)	90	110	117	200	220	10%	-65%
Mixed-Use Lifestyle/Holidays	(tCO <sub>2</sub> e)	365	363	363	422	719	70%	20%
<b>Grand Total</b>		<b>778</b>	<b>808</b>	<b>866</b>	<b>1,200</b>	<b>1,876</b>	<b>56%</b>	<b>35%</b>
<b>Scope 2</b>								
Ingenia Gardens	(tCO <sub>2</sub> e)	1,139	1,106	796	704	589	-16%	-50%
Ingenia Holidays	(tCO <sub>2</sub> e)	3,431	3,364	3,793	4,418	5,407	22%	1%
Ingenia Lifestyle	(tCO <sub>2</sub> e)	289	566	1,109	922	1,113	21%	-41%
Ingenia Rental	(tCO <sub>2</sub> e)	432	639	849	1,318	876	-34%	-54%
Mixed-Use Lifestyle/Holidays	(tCO <sub>2</sub> e)	3,505	3,392	3,728	4,029	4,454	11%	-23%
CORPORATE	(tCO <sub>2</sub> e)					112		
<b>Grand Total</b>		<b>8,796</b>	<b>9,066</b>	<b>10,275</b>	<b>11,391</b>	<b>12,552</b>	<b>10%</b>	<b>-17%</b>



## Appendix A: Emissions Data and Reporting Protocol continued

### Scope 3 (resident usage)

Ingenia Gardens	(tCO <sub>2</sub> e)	18	18	12	10	1	-89%	-94%
Ingenia Holidays	(tCO <sub>2</sub> e)	469	464	634	662	841	27%	-47%
Ingenia Lifestyle	(tCO <sub>2</sub> e)	1,047	1,212	1,451	1,222	2,546	108%	3%
Ingenia Rental	(tCO <sub>2</sub> e)	1,044	1,158	1,198	1,837	2,953	61%	33%
Mixed-Use Lifestyle/Holidays	(tCO <sub>2</sub> e)	1,544	1,489	1,547	1,760	1,872	6%	-32%
<b>Grand Total</b>		<b>4,121</b>	<b>4,341</b>	<b>4,842</b>	<b>5,490</b>	<b>8,214</b>	<b>50%</b>	<b>-14%</b>

### Total Scope 1 and 2

Ingenia Gardens	(tCO <sub>2</sub> e)	1,158	1,126	816	734	613	-17%	-49%
Ingenia Holidays	(tCO <sub>2</sub> e)	3,691	3,643	4,130	4,954	6,249	26%	6%
Ingenia Lifestyle	(tCO <sub>2</sub> e)	333	603	1,138	933	1,185	27%	-41%
Ingenia Rental	(tCO <sub>2</sub> e)	522	749	966	1,518	1,095	-28%	-57%
Mixed-Use Lifestyle/Holidays	(tCO <sub>2</sub> e)	3,870	3,754	4,091	4,451	5,173	16%	-20%
<b>Grand Total</b>		<b>9,574</b>	<b>9,875</b>	<b>11,141</b>	<b>12,591</b>	<b>14,315</b>	<b>14%</b>	<b>-14%</b>

### Total Scope 1 and 2 Intensity

Ingenia Gardens	kg CO <sub>2</sub> -e/night	2.5	2.4	1.7	1.5	1.3	-14%	-50%
Ingenia Holidays	kg CO <sub>2</sub> -e/night	12.5	13.7	11.6	13.2	10.5	-21%	-8%
Ingenia Lifestyle	kg CO <sub>2</sub> -e/night	1.2	1.6	2.2	1.4	1.1	-21%	-44%
Ingenia Rental	kg CO <sub>2</sub> -e/night	1.8	2.5	2.8	2.8	1.9	-34%	-64%
Mixed-Use Lifestyle/Holidays	kg CO <sub>2</sub> -e/night	7.7	7.7	7.6	6.9	7.1	3%	-20%
<b>Grand Total</b>		<b>5.3</b>	<b>5.2</b>	<b>5.0</b>	<b>4.7</b>	<b>4.2</b>	<b>-11%</b>	<b>-19%</b>

#### Notes:

1. Inclusion of fund assets in FY23
2. The addition of two assets in FY23, specifically Ingenia Lifestyle Latitude One and Plantations, which were Greenfield assets in FY22
3. Exclusion of Greenfield and Development sites as per protocol
4. Restatement of prior year data to reflect enhancements in base and resident electricity allocation, along with improved asset level data. There have also been some revisions in asset allocations and inclusions
5. The increase in FY23 can be attributed to the first year of normalized operations (without COVID related operating restrictions which impact FY20 to FY22), large number of acquisitions and their integration, and inclusion of assets defined in 1 and 2
6. The like-for-like comparison is based on the 47 assets that have been in ownership since 1 January 2019. CY19 base year is the first year that energy data was available.

## Appendices

# Appendix A: Emissions Data and Reporting Protocol continued

### Assets included in the FY23 Disclosure

Site Name	Site Category	Site Name	Site Category
1 Avina	MIXED-USE LIFESTYLE/HOLIDAYS	46 Wairo Beach	INGENIA HOLIDAYS
2 Hunter Valley	MIXED-USE LIFESTYLE/HOLIDAYS	47 Bonny Hills	INGENIA HOLIDAYS
3 Kingscliff	MIXED-USE LIFESTYLE/HOLIDAYS	48 Broulee	INGENIA HOLIDAYS
4 Lake Conjola	MIXED-USE LIFESTYLE/HOLIDAYS	49 Byron Bay	INGENIA HOLIDAYS
5 Lake Hume	MIXED-USE LIFESTYLE/HOLIDAYS	50 Cairns Coconut	INGENIA HOLIDAYS
6 Middle Rock	MIXED-USE LIFESTYLE/HOLIDAYS	51 Cape Paterson	INGENIA HOLIDAYS
7 Murray Bend	MIXED-USE LIFESTYLE/HOLIDAYS	52 Eden Beachfront	INGENIA HOLIDAYS
8 Nepean River	MIXED-USE LIFESTYLE/HOLIDAYS	53 Hervey Bay - Holidays	INGENIA HOLIDAYS
9 Noosa	MIXED-USE LIFESTYLE/HOLIDAYS	54 Inverloch	INGENIA HOLIDAYS
10 Noosa North	MIXED-USE LIFESTYLE/HOLIDAYS	55 Lake Macquarie	INGENIA HOLIDAYS
11 Ocean Lake	MIXED-USE LIFESTYLE/HOLIDAYS	56 Merry Beach	INGENIA HOLIDAYS
12 Queenscliff Beacon	MIXED-USE LIFESTYLE/HOLIDAYS	57 One Mile Beach	INGENIA HOLIDAYS
13 South West Rocks	MIXED-USE LIFESTYLE/HOLIDAYS	58 Phillip Island	INGENIA HOLIDAYS
14 Swan Bay	MIXED-USE LIFESTYLE/HOLIDAYS	59 Rivershore	INGENIA HOLIDAYS
15 Sydney Hills	MIXED-USE LIFESTYLE/HOLIDAYS	60 Soldiers Point	INGENIA HOLIDAYS
16 Townsville	MIXED-USE LIFESTYLE/HOLIDAYS	61 Swan Reach	INGENIA HOLIDAYS
17 Ulladulla	MIXED-USE LIFESTYLE/HOLIDAYS	62 Torquay	INGENIA HOLIDAYS
18 White Albatross	MIXED-USE LIFESTYLE/HOLIDAYS	63 Wagga Wagga - Holidays	INGENIA HOLIDAYS
19 Anna Bay	INGENIA RENTAL	64 Landsborough	INGENIA HOLIDAYS
20 Brisbane North	INGENIA RENTAL	65 Bathurst	INGENIA GARDENS
21 Carrum Downs - Rentals	INGENIA RENTAL	66 Bundaberg	INGENIA GARDENS
22 Chelsea	INGENIA RENTAL	67 Carey Park	INGENIA GARDENS
23 Durack	INGENIA RENTAL	68 Carrum Downs - Gardens	INGENIA GARDENS
24 Eight Mile Plains	INGENIA RENTAL	69 Coffs Harbour	INGENIA GARDENS
25 Frankston	INGENIA RENTAL	70 Dubbo	INGENIA GARDENS
26 Redlands Rental Village	INGENIA RENTAL	71 Goulburn	INGENIA GARDENS
27 Taigum	INGENIA RENTAL	72 Grovedale	INGENIA GARDENS
28 Coastal Palms	INGENIA LIFESTYLE	73 Hertford	INGENIA GARDENS
29 Arundel	INGENIA LIFESTYLE	74 Horsham	INGENIA GARDENS
30 Bevington Shores	INGENIA LIFESTYLE	75 Marsden	INGENIA GARDENS
31 Emerald Lakes	INGENIA LIFESTYLE	76 Melton	INGENIA GARDENS
32 Ettalong Beach	INGENIA LIFESTYLE	77 Ocean Grove	INGENIA GARDENS
33 Glenroy	INGENIA LIFESTYLE	78 Port Macquarie	INGENIA GARDENS
34 Lake Munmorah	INGENIA LIFESTYLE	79 Seascope	INGENIA GARDENS
35 Stoney Creek	INGENIA LIFESTYLE	80 Seville Grove	INGENIA GARDENS
36 Sunnyside Shores	INGENIA LIFESTYLE	81 Sovereign	INGENIA GARDENS
37 Sunshine	INGENIA LIFESTYLE	82 St Albans Park	INGENIA GARDENS
38 The Grange	INGENIA LIFESTYLE	83 Swan View	INGENIA GARDENS
39 Werribee	INGENIA LIFESTYLE	84 Tamworth	INGENIA GARDENS
40 Coomera	INGENIA LIFESTYLE	85 Taree	INGENIA GARDENS
41 Plantations	INGENIA LIFESTYLE	86 Wagga Wagga - Gardens	INGENIA GARDENS
42 Latitude One	INGENIA LIFESTYLE	87 Warrnambool	INGENIA GARDENS
43 Moruya	INGENIA HOLIDAYS	88 Yakamia	INGENIA GARDENS
44 Shoalhaven Heads	INGENIA HOLIDAYS	89 Corporate Office Brisbane	CORPORATE
45 Tomakin	INGENIA HOLIDAYS	90 Corporate Office Sydney	CORPORATE



## Appendix B: People Data

Board	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Percentage of Non-Executive Directors	57%	43%	57%	43%	57%	43%

Note: Non-Executive Directors does not include the CEO who is counted in the executive team for the purposes of workforce reporting.

Workforce (FTE)	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Fixed Term Full Time	1	3	1	9	4	15
Fixed Term Part Time	0	0	0	0	0	2
Permanent Full Time	203	293	193	261	182	213
Permanent Part Time	19.5	57.5	28	100	4	69
Casual	87.5	211	80	162	50	100
<b>Total workforce by gender</b>	<b>311</b>	<b>564.5</b>	<b>302</b>	<b>532</b>	<b>240</b>	<b>399</b>

Location (Headcount)	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
New South Wales	194	392	178	354	166	293
Northern Territory	1	0	0	0	0	0
Queensland	147	261	132	262	113	222
Victoria	72	163	79	187	40	76
Western Australia	6	14	5	15	6	15
<b>Total workforce by location</b>	<b>420</b>	<b>830</b>	<b>395</b>	<b>818</b>	<b>325</b>	<b>606</b>

### Gender Diversity

Management Level (Headcount)	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Executive Team	4	7	4	7	5	6
Senior Management	24	14	21	16	19	15
Management	53	102	34	92	27	72
Professionals	28	96	42	89	36	76
Operations	307	598	293	600	238	428
Administration	4	13	1	14	0	9
<b>Total</b>	<b>420</b>	<b>830</b>	<b>395</b>	<b>818</b>	<b>325</b>	<b>606</b>

Note: Executive Team includes the Group's CEO, KMP and other nominated executives; Senior Management positions include head of business, general managers, senior managers; Management includes operations managers across the Group.

## Appendices

# Appendix B: People Data continued

### Age Diversity

Age Diversity (Headcount)	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Under 30	89	181	75	164	62	106
30 to 50	155	330	136	322	128	280
Over 50	176	319	184	332	135	220
<b>Total</b>	<b>420</b>	<b>830</b>	<b>395</b>	<b>818</b>	<b>325</b>	<b>606</b>

Background	Number of employees
White or Caucasian	665
Asian	71
New Zealander	44
Indigenous Australian or Torres Strait Islander	40
Indian	15
African	17
South American	5
North American	5
Middle Eastern	11
Pacific Islander	11

\* 780 employees participated in the survey for this question and could select multiple options.

Employee Engagement Survey	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Employee Participation Numbers	818		710		370	
Employee Participation Rate	67%		74%		48%	

Recruitment	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Total New Hires	286	496	204	432	134	242

Award	FY23		FY22		FY21	
	Male	Female	Male	Female	Male	Female
Aged Care Award	67	111	65	114	55	97
Hospitality Industry General Award	271	570	255	563	199	394
Vehicle Repair, Services and Retail Award	4	2	5	2	7	3
<b>Total</b>	<b>342</b>	<b>683</b>	<b>325</b>	<b>679</b>	<b>261</b>	<b>494</b>

Ingenia does not have any collective agreements as all employees are employed under individual contracts which comply with the National Employment Standards (NES). All employees are covered by an Award or NES. These awards or standards clearly indicate that all employees are free to associate. Ingenia places its employees on an individual agreement, which cannot under legislation, remove any rights an employee has under an award for NES.



## Appendix B: People Data continued

	FY23		FY22		FY21	
Voluntary Turnover (%)*	Male	Female	Male	Female	Male	Female
Executive Team	22%	13%	20%	13%	0%	25%
Senior Management	23%	11%	4%	16%	26%	0%
Management	23%	15%	21%	19%	9%	17%
Professional	36%	21%	19%	18%	14%	19%
Operations	35%	30%	25%	22%	25%	26%
Administration	0%	28%	50%	6%	0%	20%
Company Voluntary Turnover Rate	33%	27%	23%	21%	22%	23%

\* Includes casual staff across Ingenia

\* Voluntary turnover is the rolling turnover for the financial year.

	FY23	FY22
Total Turnover		
Total Turnover	40%	27%
Total Turnover (excluding casuals)	29%	24%

	FY23	
Parental Leave*	Male	Female
Entitled to Parental Leave**	86%	82%
On Parental Leave during FY23 (Primary and Secondary carers)	4	23
Returned to work in FY23	3	5
Still on Parental Leave in FY23	0	10
Did not return/left on Parental Leave in FY23	1	8
Return to work rate (%)	75%	22%

Ingenia offers 26 weeks of paid parental leave for primary carers and 2 weeks paid secondary carers leave for all permanent employees.

	FY22		FY21	
Parental Leave*	Male	Female	Male	Female
Employees Entitled to Take Parental Leave	219	459	181	352
Employees that Took Parental Leave as primary carer	0	7	0	11
Returned to Work***	0	1	0	7
Return to Work Rate***	N/a	14%	N/a	64%
Parental Leave Retention Rate After 6mths	N/a	50%	N/a	80%
Parental Leave Retention Rate After 12mths	N/a	100%	N/a	60%

\* Eligibility policy differed in FY22 and preceding years

\*\* Team members with more than six months of service

\*\*\*In FY22 five employees were on maternity leave.

## Appendices

### Appendix B: People Data continued

	FY23		FY22		FY21	
Promotions/Internal Transfers	Male	Female	Male	Female	Male	Female
Executive Team	0	0	0	0	0	1
Senior Management	1	2	2	2	3	3
Management	5	3	2	13	0	10
Professionals	5	8	6	6	1	3
Operations	18	20	19	28	8	10
Administration	0	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>33</b>	<b>29</b>	<b>49</b>	<b>12</b>	<b>27</b>

	FY23	FY22
<b>Percentage of Open Positions Filled by Internal Candidates (Internal Hires)</b>		
% of open positions filled by internal candidates (internal hires)	11%	9.90%

	FY23		FY22		FY21	
Leave Days Taken	Male	Female	Male	Female	Male	Female
Annual Leave	3,130	4,498	1,914	3,394	2,893	4,042
Long Service Leave	56	52	47	20	296	296
Parental Leave Unpaid	0	20	0	669	0	577
Parental Leave Paid	28	127	54	243	40	280
Sick and Carers Leave	1,314	2,216	931	1,604	931	1,172
Leave without Pay	16	21	344	619	507	471
Other (Natural Disaster/Unforeseen Leave)**	59	67	162	900	80	295
Charity Leave*	15	14	N/A	N/A	N/A	N/A
<b>Total</b>	<b>4,618</b>	<b>7,015</b>	<b>3,452</b>	<b>7,449</b>	<b>4,747</b>	<b>7,133</b>

\* Charity Leave was introduced in FY22

\*\* Other leave includes study leave, jury duty, purchased leave, community service leave and unforeseen leave (which is utilised during periods of natural disaster)

	FY23		FY22		FY21	
Absenteeism	Male	Female	Male	Female	Male	Female
Absentee rate (sick days availed per FTE)	6.39	6.61	3.1	3.1	3.8	2.9

	FY23		FY22		FY21	
Gender Pay Ratio (Base Salary)	Male	Female	Male	Female	Male	Female
Executive Team (excl CEO)	1.0	1.1	1.2	1	1.2	1
Senior Management	1.2	1.0	1	1.1	1.2	1
Management	1.1	1.0	1	1	1.1	1
Professional	1.2	1.0	1.4	1	1.5	1
Operations	1.1	1.0	1.1	1	1	1
Administration	NA	1.0	1	1.6	n/a	1
<b>Total</b>	<b>1.1</b>	<b>1.0</b>	<b>1.1</b>	<b>1</b>	<b>1.1</b>	<b>1</b>



## Appendix B: People Data continued

	FY23	FY22	FY21
<b>CEO/Employee Compensation Ratio</b>			
CEO total annual compensation to median employee total annual compensation	<b>15.3:1</b>	16.2:1	14.1:1

This includes employee's base rate, superannuation, STI Bonus, LTI Bonus, and allowances (eg motor vehicle allowance, accommodation allowance). The above compensation ratio is based on Full time and Part time employees and excludes casual employees.

	FY23		
<b>Average amount spent per FTE on training and development</b>	<b>Male</b>	<b>Female</b>	<b>All</b>
Executive Team	<b>\$2,980</b>	<b>\$3,345</b>	<b>\$3,264</b>
Senior Management	<b>\$6,813</b>	<b>\$6,813</b>	<b>\$6,813</b>
Management	<b>\$5,445</b>	<b>\$5,555</b>	<b>\$5,534</b>

### Flexible Working Arrangements

A hybrid Working Arrangement Policy was introduced in FY22 and most of our employees have access to some form of flexible working arrangement.

## Appendices

### Appendix C: Health and Safety Data

	FY23	FY22	FY21
Metric			
<b>Ingenia Employee HSE Incidents</b>			
Recorded injuries	30	91	69
Lost-time injuries/diseases	45	28	23
Cases of work-related ill health	0	0	0
Fatalities	0	0	0
Lost Time Injury Incidence Rate (LTIIR)	3.75	2.7	2.76
Lost Time Injury Frequency Rate (LTIFR)	17.66	19.59	20.07
Lost day rate (days lost per million hours worked)	1,365.83	1,239.88	1,082.14
<b>Contractor HSE Incidents</b>			
Recorded injuries	8	2	4
Lost time injuries	0	0	0
Fatalities	0	0	0
LTIFR <sup>2</sup>	-	-	-
Recorded hours worked <sup>2</sup>	-	-	-
<b>Employee Relations Matters</b>			
Fraud, bribery and corruption	0	0	0
Discrimination	1	0	0
Privacy	0	0	0
Other Whistleblower matters	2	1	0
Other Employee Code of Conduct breaches	0	0	0
Other employee relations matters	0	0	0

1. FY20 data is unavailable due to incident reporting portal not having the functionality built in at the time.

2. Ingenia does not currently record contractor hours and is therefore unable to calculate LTIFR for contractor injuries.



## Appendix C: Health and Safety Data continued

### Commentary and methodology

Health, Safety and Environment (HSE) incidents account for all recorded incidents pertaining to Ingenia employees. Ingenia's incident management systems now have the functionality to record statistics related to injury rates.

### Definitions

**Contractor** – An individual employed by an organisation other than Ingenia, who performs work as directed by their employer at an operational asset controlled by Ingenia.

**Recorded injuries** – Recorded incidents that resulted in lost time and/or for which first aid, or medical treatment was administered.

**Lost-time injuries/diseases** – Those occurrences that resulted in a fatality, permanent disability or time lost from work of one day/shift or more and if the incident relates to a Ingenia employee, is recorded via a WorkCover claim.

**Fatalities** – Fatalities that occur as a result of an injury or disease occurrence.

**Lost Time Injury Incidence Rate (LTIIIR)** – The number of occurrences of injury/disease for each one hundred full time equivalent employees is calculated as follows:

$$LTIIIR = \frac{\text{number of lost time injuries/diseases}}{\text{number of full time equivalent employees}} \times 100$$

**Lost Time Injury Frequency Rate (LTIFR)** – The number of occurrences of injury or disease for each one million hours worked is calculated as follows:

$$LTIFR = \frac{\text{number of lost time injuries/diseases}}{\text{number of hours worked}} \times 1,000,000$$

**Lost day rate (LDR)** – The number of days lost to injuries/diseases for each one million hours worked is calculated as follows:

$$LDR = \frac{\text{days lost due to injuries/diseases}}{\text{number of hours worked}} \times 1,000,000$$

**Number of Ingenia employee hours worked in the period** – Refers to the total scheduled number of hours worked by all Ingenia employees as recorded on 30 June of each year.

**Number of workers** – Is defined as the number of workers who were employed by Ingenia as recorded at the end of 30 June 2023.

## Appendices

# Appendix D: GRI Content Index

Ingenia Communities referred to the Global Reporting Initiative (GRI) Standards to determine the 2023 Sustainability Reporting boundaries and for guidance on identifying and reporting its material issues, management approaches and reporting key performance indicators across stakeholder groups including residents and guests, employees, investors, local communities, industry partners and suppliers.

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

### General Disclosures

Number	Disclosure	Reference	Remarks/Omissions
<b>ENVIRONMENT</b>			
<b>GRI 2: General Disclosures</b>			
2-1	Organisational details	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 4 - About Ingenia Communities</li> <li>Group Website - <a href="#">About Us</a>, <a href="#">Contact Us</a></li> </ul>	<p>Ingenia (INA) is a publicly listed real estate investment trust listed on the Australian Securities Exchange</p> <p>The Group operates solely in Australia</p>
2-2	Entities included in the organisation's sustainability reporting	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 4 - About Ingenia Communities</li> <li>Annual Report - Page 1-3</li> </ul>	Ingenia does not provide or sell any products that are banned in certain markets
2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 2</li> </ul>	Reporting period 1st July 2022 to 30th June 2023
2-5	External assurance		External assurance has not been sought
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 4 - About Ingenia Communities Group; Page 27 - Governance</li> <li><a href="#">Corporate Governance Statement</a>, Page 2 - Group Structure</li> <li><a href="#">2023 Annual Report</a>, Page 74 - Consolidated Statement of Income; Page 75, Consolidated balance sheet; Page 192 - Security Holder information; Page 47 - Directors Report</li> <li><a href="#">Modern Slavery Statement 2022</a>, Page 6, 7 - Supply Chain</li> </ul>	Ingenia (INA) is a publicly listed real estate investment trust listed on the Australian Securities Exchange
2-7	Employees	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 4 - About Ingenia Communities Group; Page 95 - Appendix B: People Data; Page 56 - Diversity and Inclusion; Page 44 - Our People</li> <li>Group Website - <a href="#">About Us</a></li> </ul>	



## Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
2-9	Governance structure and composition	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 74- Governance; Page 78 - Board and Committees; Page 86 - Climate strategy disclosure</li> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> </ul>	
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> </ul>	
2-11	Chair of the highest governance body	<ul style="list-style-type: none"> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> <li>Sustainability Report 2023, Page 74 - Governance</li> <li><a href="#">2023 Annual Report</a>, Page 44 - Board of Directors</li> </ul>	
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 74 - Governance; Page 78 - Board and Committees; Page 86 - Climate strategy disclosure</li> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> </ul>	
2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> <li><a href="#">Corporate Governance Statement</a>, Page 2 -24</li> <li>Sustainability Report 2023, Page 74 - Governance</li> </ul>	
2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 74 - Governance; Page 78 - Board and Committees; Page 86 - Climate strategy disclosure</li> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> </ul>	
2-15	Conflicts of interest	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 82- Conflicts of Interest</li> <li><a href="#">Corporate Governance Statement</a>, Page 2-24</li> <li>Group Website - Corporate Policies and Procedures - <a href="#">Code of Conduct</a>, <a href="#">Anti-Bribery and Corruption Policy</a></li> </ul>	
2-16	Communication of critical concerns	<ul style="list-style-type: none"> <li><a href="#">Corporate Governance Statement</a>, Page 20-22</li> </ul>	
2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> <li>Ingenia Sustainability Report 2023, Page 74 - Governance</li> <li><a href="#">Corporate Governance Statement</a>, Page 10-13</li> </ul>	
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 74 - Governance</li> <li><a href="#">Corporate Governance Statement</a>, Page 8</li> </ul>	

## Appendices

### Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
2-19	Remuneration policies	<ul style="list-style-type: none"> <li>• <a href="#">2023 Annual Report</a>, Page 58, 59 - Remuneration Report</li> <li>• <a href="#">Corporate Governance Statement</a>, Page 2-24</li> </ul>	
2-20	Process for determining remuneration	<ul style="list-style-type: none"> <li>• <a href="#">2023 Annual Report</a>, Page 58-62 - Remuneration Report</li> <li>• <a href="#">Corporate Governance Statement</a>, Page 22,23</li> </ul>	
2-21	Annual total compensation ratio	<ul style="list-style-type: none"> <li>• Sustainability Report 2023, Page 99 -Appendix B: People Data</li> </ul>	
2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>• Sustainability Report 2023, Page 2 - Letter from our CEO</li> <li>• <a href="#">Corporate Governance Statement</a>, Page 21</li> </ul>	
2-23 2-24	Policy commitments Embedding policy commitments	<ul style="list-style-type: none"> <li>• Group Website - <a href="#">Corporate Policies and Procedures - Responsible Entity Risk Statement</a></li> <li>• <a href="#">Corporate Governance Statement</a></li> <li>• <a href="#">Modern Slavery Statement 2022</a>, Page 7-13</li> <li>• Sustainability Report 2023, Page 87 - Human Rights</li> </ul>	
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>• Group Website - Corporate Policies and Procedures - <a href="#">Code of Conduct</a>, <a href="#">Complaints Policy</a></li> </ul>	
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> <li>• Group Website - Corporate Policies and Procedures - <a href="#">Code of Conduct</a>, <a href="#">Complaints Policy</a></li> </ul>	
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> <li>• Group Website - <a href="#">Investor Centre (ASX announcement)</a></li> <li>• Sustainability Report 2023 - Page 21</li> <li>• <a href="#">2023 Annual Report</a>, Page 56 - Directors Report</li> </ul>	
2-28	Membership associations	<ul style="list-style-type: none"> <li>• Sustainability Report 2023, Page 10 - Memberships</li> </ul>	
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>• Sustainability Report 2023, Page 14 -Stakeholder Engagement</li> <li>• Group Website - <a href="#">Our Stakeholders</a></li> </ul>	
2-30	Collective bargaining agreements		There are no employees on collective bargaining agreements



## Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
<b>GRI 3: Material Topics</b>			
3-1	Process to determine material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 12-13 - Materiality Assessment</li> </ul>	
3-2	List of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 12-13 - Materiality Assessment</li> </ul>	
3-3	Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 12-13 - Materiality Assessment</li> </ul>	
<b>GRI 302: Energy</b>			
302-1	Energy consumption within the organisation	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 26, 27 - Energy and Emissions Overall Performance</li> <li>Sustainability Report 2023, Pages 90-94 - Appendix A: Emissions Data and Reporting Protocol</li> </ul>	<p>Page 26 – data excludes Greenfield assets and assets under development.</p> <p>Page 27 – data includes a comparison between 47 assets owned since 2019</p>
<b>GRI 305: Emissions</b>			
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 26, 27 - Energy and Emissions Overall Performance; Pages 90-94 - Appendix A: Emissions Data and Reporting Protocol</li> </ul>	<p>Page 26 – data excludes Greenfield assets and assets under development.</p> <p>Page 27 – data includes a comparison between 47 assets owned since 2019</p>
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 24-27 - Emissions and Energy Efficiency</li> <li>Sustainability Report 2023, Pages 90-94 - Appendix A: Emissions Data and Reporting Protocol</li> </ul>	<p>Page 26 – data excludes Greenfield assets and assets under development.</p> <p>Page 27 – data includes a comparison between 47 assets owned since 2019</p>
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 24-27 - Emissions and Energy Efficiency</li> <li>Sustainability Report 2023, Pages 90-94 - Appendix A: Emissions Data and Reporting Protocol</li> </ul>	<p>Page 26 – data excludes Greenfield assets and assets under development.</p> <p>Page 27 – data includes a comparison between 47 assets owned since 2019</p>
305-4	GHG emissions intensity	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 26, 27 - Energy and Emissions Overall Performance</li> <li>Sustainability Report 2023, Pages 90-94 - Appendix A: Emissions Data and Reporting Protocol</li> </ul>	<p>Page 26 – data excludes Greenfield assets and assets under development.</p> <p>Page 27 – data includes a comparison between 47 assets owned since 2019</p>
<b>GRI 303: Water and Effluents</b>			
303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 28-31 - Water</li> </ul>	
303-5	Water consumption	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 29 - Water Performance</li> </ul>	

## Appendices

### Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
<b>GRI 306: Waste</b>			
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 32-34 - Waste Management</li> </ul>	
306-3	Waste generated	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 32-34 - Waste Management</li> </ul>	Data excludes head offices and assets not serviced by the service provider
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 32-34 - Waste Management</li> </ul>	Data excludes head offices and assets not serviced by the service provider
306-5	Waste directed to disposal	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Pages 32-34 - Waste Management</li> </ul>	Data excludes head offices and assets not serviced by the service provider
<b>SOCIAL</b>			
<b>GRI 401: Employment</b>			
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 96-99 - Appendix B: People Data</li> </ul>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 49 - Employee Benefits</li> </ul>	
401-3	Parental leave	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 49 - Employee Benefits</li> </ul>	
<b>GRI 403: Occupational Health and Safety</b>			
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 52-55 - Health Safety and Wellbeing</li> <li><a href="#">Annual Report</a>, Page 58 - Directors Report</li> </ul>	
403-2	Types of injury and rates of injury, occupational diseases	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 52-55 - Appendix C: Health and Safety Data, Page 100 - Appendix C: Health and Safety Data</li> <li><a href="#">Annual Report</a>, Page 58 - Directors Report</li> </ul>	
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 52-55 - Health Safety and Wellbeing</li> <li><a href="#">Annual Report</a>, Page 58 - Directors Report</li> </ul>	
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 52-55 - Health Safety and Wellbeing</li> <li><a href="#">Annual Report</a>, Page 58 - Directors Report</li> </ul>	



## Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
403-6	Promotion of worker health	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 52-55- Health Safety and Wellbeing</li> <li><a href="#">Annual Report</a>, Page 58 - Directors Report</li> </ul>	
403-9	Work-related injuries	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 100 - Appendix C: Health and Safety Data</li> </ul>	
<b>GRI 404: Training and Education</b>			
404-2	Programs for upgrading employee skills and employee transition programs	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 45-48 - Employment, Learning and Development</li> </ul>	
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 45-48 - Employment, Learning and Development</li> </ul>	
<b>GRI 405: Diversity and Equal Opportunity</b>			
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 56,57 - Diversity and Inclusion, Page 95-99 - Appendix B: People Data</li> <li><a href="#">Corporate Governance Statement</a>, Page 8</li> <li>Corporate Policies and Procedures - <a href="#">Diversity Policy</a></li> </ul>	
405-2	Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 98 - Appendix B: People and Culture Data</li> </ul>	
<b>GRI 408: Child Labour</b>			
408-1	Operations and suppliers at significant risk for child labour	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 87 - Human Rights</li> <li><a href="#">Modern Slavery Statement 2022</a></li> </ul>	
<b>GRI 409: Forced or Compulsory Labour</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 87 - Human Rights</li> <li><a href="#">Modern Slavery Statement 2022</a></li> </ul>	
<b>GRI 412: Human Rights Assessment</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 87 - Human Rights</li> <li><a href="#">Modern Slavery Statement 2022</a></li> </ul>	
412-2	Employee training on human rights policies or procedures	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 87 - Human Rights</li> <li><a href="#">Modern Slavery Statement 2022</a></li> </ul>	

## Appendices

### Appendix D: GRI Content Index continued

Number	Disclosure	Reference	Remarks/Omissions
<b>GRI 413: Local Communities</b>			
413-2	Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 68-73 - Local Communities</li> </ul>	
<b>GRI 415: Public Policy</b>			
415-1	Political contributions	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 81 - Public policy</li> <li>Group Website - Corporate Policies and Procedures - <a href="#">Anti-Bribery and Corruption Policy</a></li> </ul>	
<b>GRI 417: Marketing and Labelling</b>			
417-1	Incidents of non-compliance concerning product and service information and labelling		There were no incidences of non-compliance
<b>GRI 418: Customer Privacy</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> <li>Sustainability Report 2023, Page 83 - Cyber Security</li> </ul>	No substantiated complaints were received concerning breaches of customer privacy



### Caution Concerning Forward-Looking Statements.

Certain information set forth in this presentation contains “forward-looking information”, under applicable securities laws (collectively referred to herein as forward-looking statements). These statements are based on our current expectations about future events or future financial performance. Forward-looking statements by their nature address matters that are, to different degrees, uncertain, and often contain words such as “may,” “could,” “expect,” “intend,” “plan,” “seek,” “plan” “anticipate,” “believe,” “estimate,” “predict,” “potential,” or “continue.”

These statements are not guarantees of future performance and undue reliance should not be placed on them. Such forward-looking statements necessarily involve known and unknown risks and uncertainties, which may cause actual performance and financial results in future periods to differ materially from any projections of future performance or result expressed or implied by such forward-looking statements.

Although forward-looking statements contained in this presentation are based upon what management of the Company believes are reasonable assumptions, there can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. The Company undertakes no obligation to update forward-looking statements if circumstances or management’s estimates or opinions should change except as required by applicable securities laws. The reader is cautioned not to place undue reliance on forward-looking statements.



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