



MATERIALITY ASSESSMENT

2025



MATERIALITY ASSESSMENT

Ingenia Communities Group

THE SENSITIVITY OF AN ESG 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.

Our Materiality Assessment is designed to guide and support:

- Effective risk management
- Regulatory compliance
- Stakeholder trust and engagement
- Sustainable, long-term value creation.

We consider financial materiality as well as environmental and social impact materiality when considering reputation and what is important to our stakeholders.

An annual review of the Group's material issues is undertaken to ensure that emerging issues and stakeholder objectives and focus 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, ensuring our strategy remains relevant and responsive to changing stakeholder expectations and business context.

In FY25, following the establishment of the Group's refreshed business strategy and a clear 1-, 3- and 5-Year Plan, we undertook a more detailed review and updated our material issues to comprehensively evaluate ESG issues, encompass stakeholder input, industry trends, and ensure alignment with refined organisational goals. This process also considered alignment with the Group's revised Purpose and Values, progress in relation to ESG actions and the Group's business operations, and current asset portfolio.

This process involved:

- Research: Analysing internal and external insights, stakeholder feedback and benchmarking against peers and ESG frameworks
- Engagement: Workshops and targeted consultations with stakeholders to gather diverse perspectives
- Prioritisation: Executive and leadership team members participated in a structured workshop which included representation across the business to evaluate material matters and prioritise them in terms of their importance to stakeholders and their impact on the business
- Activation and Disclosure: Embedding into strategy, operations and disclosures.

Stakeholder perspectives included:

- Investor feedback
- Resident and guest satisfaction surveys and feedback
- Employee engagement surveys and feedback via other forums
- Industry-specific trends, including regulatory and political developments
- Industry engagement and advocacy
- Community engagement
- Media (including social media).

Further information on our stakeholders can be found in the [Stakeholder Engagement](#) section of our website.


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 review, identification and prioritisation of material issues. These material issues and associated disclosures were then approved by the Group Executive and Board.

Ingenia identified the following material issues across the business and a consolidated outcome of the stakeholder engagement process to help determine a set of core material issues, as shown in the table below.

Each of these material issues are addressed in our disclosures.


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| SUSTAINABILITY FRAMEWORK PILLAR | MATERIAL ISSUE | FOCUS | RELEVANT DISCLOSURE TOPICS |
|---|---|---|--|
|  Environment | <p>Creating and operating high quality portfolios that meet future resident and guest needs</p> <p>Managing the environmental impacts of our business and responding to the impacts of climate change</p> | <ul style="list-style-type: none"> Implementing and adopting sustainable practices and technologies in our operations and development activities to deliver high-quality portfolios for the benefit in the long-term of our customers, our security holders, and our local communities Driving efficiency in energy, water and waste and reducing emissions in line with our reduction target Building climate resilience across our assets and operations | <ul style="list-style-type: none"> Environment Emissions and Energy Efficiency Biodiversity Waste Management Water Creating Sustainable Communities Climate Disclosure Statements |
|  Social | <p>Supporting the health, safety and wellbeing of our employees, residents, guests, and contractors</p> | <ul style="list-style-type: none"> 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 Strong health and safety systems and culture to effectively manage health and safety risks of our employees and contractors' operations | <ul style="list-style-type: none"> Health, Safety and Wellbeing Our People Our Customers Local Communities |
| | <p>Retaining, attracting, and motivating a purpose-led, high performing team with a strong focus on diversity, engagement, training, and recognition</p> | <ul style="list-style-type: none"> Embedding a strong and constructive culture aligned to the Group's values and customer focus Building on proprietary knowledge to attract, retain and motivate a performance-oriented team Fostering diversity and inclusion, developing our people capability, and recognising their efforts and achievements | <ul style="list-style-type: none"> Our People Learning and Development Employee Benefits Employee Engagement Diversity and Inclusion Gender Pay Gap Statement |
| | <p>Supporting our local communities through engaging and purposeful contributions from our employees and residents</p> | <ul style="list-style-type: none"> 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 Recognising indigenous rights and cultural heritage and contributing to reconciliation through implementation of the Group's Reflect Reconciliation Plan | <ul style="list-style-type: none"> Local Communities Reconciliation Action Plan |
| | <p>Preventing the risks to human rights in our operations and supply chain</p> | <ul style="list-style-type: none"> Developing and implementing processes and systems that support identification and prevention of modern slavery and other human rights risks in our operations and supply chain | <ul style="list-style-type: none"> Ethical Sourcing and Human Rights Modern Slavery Statement |

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|---|---|--|--|
|  Governance | 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"> Ensuring the Group has appropriate risk management, and a high standard of compliance, governance and transparency, supporting market confidence and the delivery of sustained financial performance Engaging with industry and government to influence and support positive industry and policy change Considering the risks and opportunities posed by Climate change and ensuring the Group has a clear strategy, monitoring and disclosure in place Maintaining robust cybersecurity, strong data governance and privacy processes to support business operations and customer protection and trust | <ul style="list-style-type: none"> Ingenia Board of Directors Corporate Governance Statement Corporate Policies, Procedures and Statements Code of Conduct Anti-bribery and Corruption Policy Whistle-blower Policy Public Policy Information Technology and Cyber Security Climate Disclosure Statements Stakeholder engagement |

These material issues are closely aligned with the Group's Purpose and Values:

AT INGENIA WE BUILD BELONGING



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Ingenia Communities Group
Level 10, 20 Bond Street, Sydney NSW 2000
T. 1300 132 946
E. investor@ingeniacommunities.com.au



www.ingeniacommunities.com.au

