

22 October 2021

2021 Sustainability report

Ingenia Communities Group (ASX:INA) provides its 2021 Sustainability report.

Authorised for lodgement by the Chairman.

ENDS

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About Ingenia Communities Group

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 90 communities across Australia and is included in the S&P/ASX 200. The Group's market capitalisation is over \$2.0 billion.

Ingenia Communities Holdings Limited (ACN 154 444 925), Ingenia Communities Fund (ASRN 107 459 576) and Ingenia Communities Management Trust (ARSN 122 928 410). The Responsible Entity for each scheme is Ingenia Communities RE Limited (ACN 154 464 990) (AFSL415862).

2021
Sustainability Report

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Keeping our communities safe,
engaged and *happy*



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About this Report

This Sustainability Report provides information on the overall sustainability performance of Ingenia Communities Group (Ingenia or Group), from 1 July 2020 to 30 June 2021. This report complements the Group's Annual Report, Corporate Governance 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 Task Force on Climate-related Disclosures (TCFD) Recommendations in preparing this Report.

For guidance on alignment of this Report with the GRI Standards, an interactive GRI index is available at the end of this Report.

This Report covers the sustainability performance of the Group's operations across Australia at 30 June 2021, unless otherwise stated.

Any enquires about this Sustainability Report should be directed to investor@ingeniacommunities.com.au

A Message from our CEO



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I am pleased to present Ingenia Communities Group's *first standalone sustainability report*. This report focusses on the important role Environmental, Social and Governance (ESG) issues play in delivering sustainable value for our stakeholders. The Board and management recognise the opportunity the Group has to positively impact the lives of our residents and the value that is created through our success in delivering on the goal of 'creating community'.

The past 12 months have been a challenging period for Ingenia, and for all businesses across Australia. Through COVID-19, our overwhelming focus has been the health and safety of our residents, staff and guests, as we continued to deliver on our strategy and respond to changes in operating conditions.

I am proud of the work we have done at all levels of the organisation this year as we moved forward in our sustainability journey. Despite challenges, key milestones were achieved as mentioned in the 'FY21 Highlights' section of this Report. Maintaining a focus on the social aspects, our teams implemented new 'COVID safe' ways to engage with and support our residents. Delivering meals to their homes, organising socially distanced events, and staying in touch with our most vulnerable residents, many of them isolated from family, supported our goal to 'create community'.

Over FY21, we built on our commitment, further embedding our sustainability principles within the business. We made progress on existing initiatives; worked with key stakeholders and consultants to formalise our reporting and refined our commitments in key areas, including carbon emissions.

We are excited to announce our target to be a carbon neutral operation by 2035 as a significant commitment to sustainable value creation. Supporting this commitment is our decarbonisation roadmap which provides a detailed pathway on how we will reach carbon neutrality for our existing operations by 2035, including initiatives such as increasing our on-site solar power generation, solar power and storage optimisation, operational efficiencies, green power purchase and carbon offsets.

Following the publication of our first sustainability disclosures in July 2020 we remain in the early stages of this journey and are committed to evolving our approach as the business grows and with it our sustainability initiatives. Over the upcoming years, our focus areas include continuing with investments in solar installations, expanding on our modern slavery reporting and progressing green rating initiatives across our communities.

As our portfolio continues to grow and we develop new communities we continue to focus on creating a positive social impact, on motivating and developing a performance-oriented team aligned with our purpose and values and on understanding and mitigating our impact on the environment.

I am pleased to share this update on our sustainability journey, and I look forward to continuing to deliver on our sustainability commitments, expanding our reporting and updating you on our progress.

A handwritten signature in black ink that reads "S. Owen".

Simon Owen
CEO & Managing Director

FY21 Highlights



Inaugural Sustainability report



Inaugural Supplier Code of Conduct



Portfolio assessed for climate-related physical risks



Ranked 2nd for women in executive leadership roles in the 2021 CEW Senior Executive Census



Our Ingenia Gardens and Ingenia Lifestyle residents indicated a high level of satisfaction with their community¹



Continued partnership with Ronald McDonald House Charities Australia



Award for Best Affordable Housing Development²



Created the INA Learning Academy and all employees participated in-house or external training



Target of net-zero Scope 1 and 2 emissions by 2035



20% of waste diverted from landfill



Around \$1.8m now invested in solar across 41 communities



Participating in Green Star for Homes Early Access Program and Communities rating initiatives

Key forward-looking sustainability focus areas



Seeking to fully adopt reporting aligned with TCFD recommendations in the next 2-3 years

Future KPIs for executives include role-specific sustainability focussed objectives to drive sustainability as an integral part of our business



To further refine the Group's processes, framework, and approach to the important issue of modern slavery in FY22

Further engagement with our suppliers and teams to extend our initiatives, build awareness and enhance our reporting

Extending our Modern Slavery reporting as we progress initiatives

Installing battery storage at the Hervey Bay development project to reduce facility energy costs and emissions

Continuing our solar investment across existing communities and through new development to increase renewable energy consumption as the portfolio continues to grow

Expanding our reporting on water use and waste recycling

Constructing our first 'green' home under the Green Building Council of Australia pilot program

Extending Green Star - Communities ratings to additional communities and targeting carbon neutral outcomes for future developments to improve energy and cost efficiency as well as resident outcomes



1) Based on annual resident engagement surveys in FY21.

2) Ingenia Lifestyle Chambers Pines awarded Best Affordable Housing Development (Property Council of Australia Innovation and Excellence Awards 2020).



Business Overview

Ingenia Communities Group has a growing Australian based portfolio, providing quality holiday accommodation and residential communities, *focussed on the growing seniors market.*



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About Ingenia Communities

Ingenia Communities Group (Ingenia or Group) is one of the *largest owners, operators and developers of rental, lifestyle and holiday communities in Australia.*



Real estate
portfolio
valued at
\$1.3b

We also manage and co-invest in communities held within our managed funds and development Joint Venture with Sun Communities. Listed on the Australian Securities Exchange (ASX: INA), the Group is included in the S&P/ASX 200 and has a market capitalisation of \$2 billion. With over \$1.5 billion assets managed (\$1.3 billion owned) across Ingenia Lifestyle, Ingenia Gardens, Ingenia Holidays and Ingenia Rental, our portfolio has expanded rapidly with the addition of 19 communities acquired since July 2021. This brings our total to 90¹ communities and growing through acquisition and development.



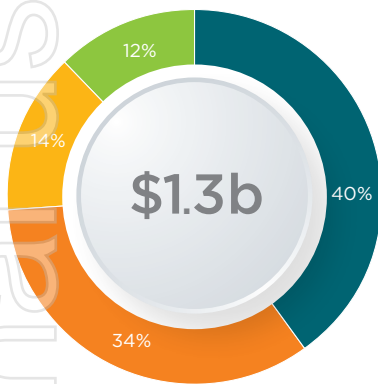
1) Includes acquisitions settled post 30 June 2021, Joint Venture and Fund assets.

Our Portfolio at a Glance

Over FY21, we welcomed half a million guests to our Ingenia Holiday Parks, and currently have *over 13,000 homes, villas, cabins, and sites* collecting rent with a development pipeline of 4,220 home sites owned or optioned.

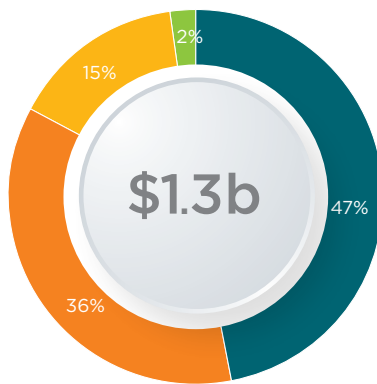
Ingenia is supported by over 4,000 investors and more than 950 employees dedicated to creating sustainable and purpose-built communities for our residents and guests. We are committed to creating communities where our residents and visitors can truly belong.

Investment Property (by Value)¹



- Ingenia Holidays and Mixed Use
- Lifestyle Rental
- Lifestyle Development
- Ingenia Gardens (Rental)

Investment Location (by Value)¹

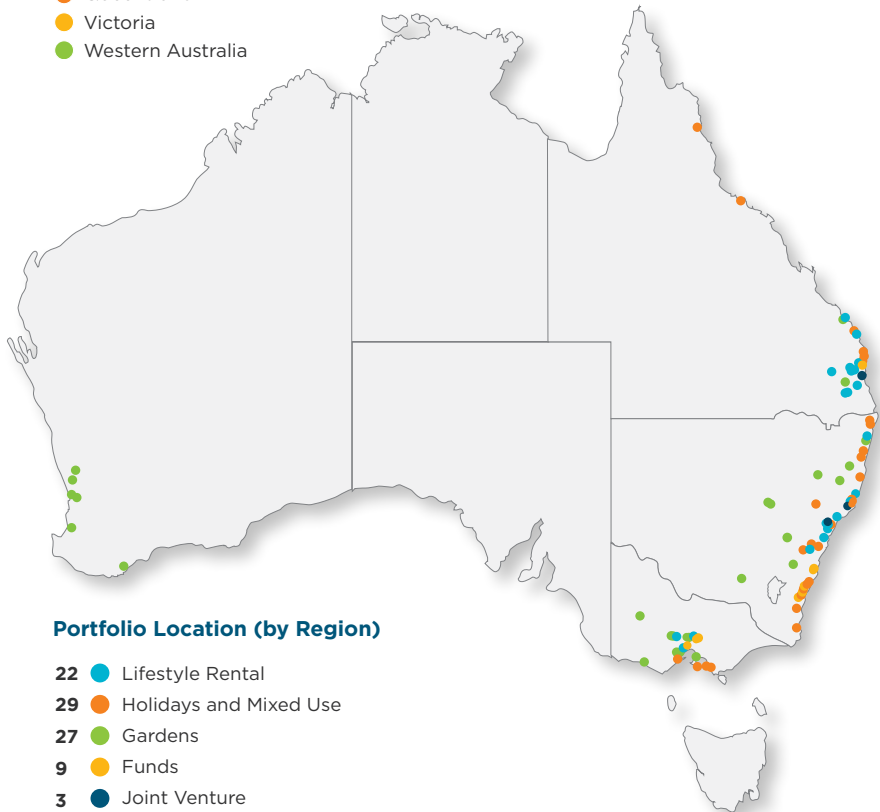


- New South Wales
- Queensland
- Victoria
- Western Australia

We are a leading provider of rental, lifestyle living and holiday accommodation committed to creating sustainable communities

We are one of Australia's largest owners, operators and developers of seniors rental, lifestyle and holiday communities

We manage and co-invest in communities held within our managed funds and a development Joint Venture with Sun Communities



¹) Excludes Joint Venture, managed funds and assets held for sale. Includes acquisitions post 30 June 2021.

Our Vision and Values

Ingenia's vision is to create Australia's best lifestyle and holiday communities, offering affordable permanent and tourism accommodation with a focus on the seniors' demographic.

The Board is committed to delivering sustainable long-term underlying earnings per security growth to security holders while providing a supportive community environment for residents and guests. Our strategy is to grow the Group's rental base through expansion of the lifestyle communities portfolio and enhancement of operational performance across the business. With a positive impact on more than 8,800 residents each and every day, our commitment to our customers, their families and security holders is to perform with integrity, foster respect for all and build community through continuous improvement in everything we do.

Creating Australia's best lifestyle and holiday communities



Memberships and External Initiatives

Ingenia establishes partnerships at both a corporate and community level and seeks to ensure that we contribute to the sustainability of our industry and the broader community. Through our partnerships, we actively engage with our peers and other stakeholders to influence and contribute to the operating environment, to support change, contribute to public policy debate and to promote our industry and people.

We seek to partner with and support those who are aligned to our business objectives, who support our values and who assist us in contributing positively to issues that matter to our stakeholders. Through local relationships and our active membership of relevant industry bodies we aim to contribute to our industry and to share information with and learn from our peers. Ingenia employees contribute their time in various areas to support this objective and are represented across industry committees and Boards.

Ingenia is also participating in the Green Building Council of Australia's (GBCA) Green Star for Homes Early Access Program under GBCA's Future Homes program, which is designed to transform the housing market to focus on health, resilience, and net zero energy homes. We have also registered our first development for a Green Star – Communities rating through GBCA.

In the 2020 awards season, Ingenia Lifestyle Chambers Pines won the Award for Best Affordable Housing Development in the Property Council of Australia Innovation & Excellence Awards. Ingenia Lifestyle Lara is a finalist for the same award category in 2021. In addition, Latitude One by Ingenia Lifestyle is a finalist in the National Retirement Living Awards 2021 for Best Retirement Living Development. Ingenia has also demonstrated excellence in tourism and won multiple awards over the recent year – refer to our website for more details.

Ingenia contributes to and is a member of the following key industry organisations:



More details about our key industry partners can be found on our [website](#).



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.*



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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 all legal and regulatory requirements.

The Board and Committees

The ultimate responsibility of the oversight of the operations of the Group rests with the Board.

The Board currently comprises six independent Non-Executive Directors, including the Chair, one Non-Executive Director and one Executive Director. Each Director is qualified with appropriate skills and experience to discharge their respective responsibilities.

The Board regularly assesses the relevant level of each competency of the Board to ensure that it collectively possesses the appropriate skill sets to perform its duties.

The Board has three sub-committees to assist in the execution of its responsibilities: The Audit and Risk 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.

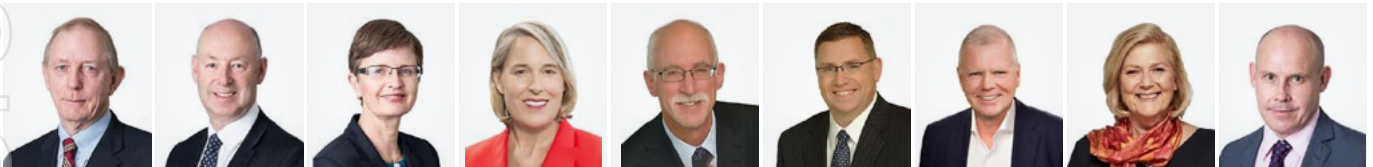
Board Performance Evaluation

We believe the Board's review process provides a mechanism to raise and resolve issues and ultimately enhance the effectiveness of the Group's performance. The Board and Board Committees conduct a formal and structured evaluation on an annual basis to identify strengths, improvements and areas for increased focus. The process requires each director to complete a confidential questionnaire covering the role, composition and responsibilities followed by one-on-one discussion with the Chair based on analysis of the results.

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.

Ingenia Board



Jim Hazel

Non-Executive Chairman

Robert Morrison

Non-Executive Deputy Chairman

Amanda Heyworth

Non-Executive Director

Pippa Downes

Non-Executive Director

Gary Shiffman

Non-Executive Director

John McLaren

Alternate Director to Gary Shiffman

Gregory Hayes

Non-Executive Director

Sally Evans

Non-Executive Director

Simon Owen

Managing Director and Chief Executive Officer

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.

Board and Committees continued

Corporate Governance Framework continued

Audit and Risk 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

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

Operational Risk Management Committee

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

Executive Investment Committee

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

The Governance frameworks enhances the delivery of our sustainability objectives and the identification and management of risks across the business and in our operating environment. Currently, the Group's sustainability approach is led by the Group's Audit and Risk Committee and Executive Leadership Team.

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. If an employee is unclear on any details of the policy, they should speak with their Manager, Group Compliance 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, Whistle-Blower Policy, Supplier Code of Conduct, Diversity Policy, Personal Trading Policy, Continuous Disclosure Policy and Modern Slavery Statement. These policies are available and can be accessed on our [website](#).

Ethics & 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 & Hospitality Policies, which limits entertainment, meals and hospitality to low nominal value in accordance with accepted local social custom.

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 [Anti-Bribery and Corruption Policy](#).

Whistle-Blower Policy

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 [Whistle-Blower Policy](#) to provide guidance and protection to whistle blowers. 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 and the protection afforded to them as a whistle blower including the ability to remain anonymous. When concerns are raised management will take responsible, appropriate action in accordance with our policy guidelines.

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 that remuneration packages properly reflect the person's duties and responsibilities, and that the remuneration 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 take into account 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.

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 when executive KMP's achievements, behaviour and focus meet the Group's plan and individual Key Performance Indicators ("KPIs").

Long-Term Incentives

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

To strengthen our focus on sustainability of our business, a portion of STI in FY21 was subject to achievement of non-financial measures including 'People, Culture, Health and Safety' and 'Operational Systems & Process'. We are strengthening our approach and FY22 KPIs for executives include role-specific sustainability focussed objectives to drive sustainability as an integral part of our business.

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

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 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.

Ingenia's Group Executive and internal Sustainability Working Group, 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-term or longer-term) and prioritised by the Group Executive before being presented to the Audit & Risk 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 table below.

Sustainability Framework Pillar	Material Issue	Focus Area	Relevant Sections in this Report
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 governance and transparency is key to market confidence and the delivery of sustained financial performance. Engaging to influence and support positive industry change through effective partnerships and contribution to industry bodies. 	<ul style="list-style-type: none"> Corporate Governance Framework Code of Conduct Ethics and Integrity Anti-bribery and Corruption Policy Whistle-blower Policy Memberships and associations
ENVIRONMENT 	Creating and operating high quality portfolios that minimise our impact on the environment and meet future needs.	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Our Environment Climate Change Energy and Emissions Waste
SOCIAL 	Supporting the health, safety and wellbeing of our employees, residents, guests and contractors.	<ul style="list-style-type: none"> Creating communities that support the health, safety and well-being of our residents, guests and employees through fit-for-purpose facilities, activities and services and constant communication and engagement. Strong health and safety systems in place to effectively manage health and safety risks of our employees and contractors operations. 	<ul style="list-style-type: none"> Health and Safety Our Customers and Communities
	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"> 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. Fostering a diverse and inclusive culture, developing our people capability and recognising their efforts and achievements. 	<ul style="list-style-type: none"> Employee Engagement Diversity and Inclusion Employment and Development Employee Benefits Employee Recognition, Rewards and Awards
	Supporting our local communities through engaging and purposeful contributions from our employees and residents.	<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. Promoting local goods, services and suppliers to provide economic support to our local communities. 	<ul style="list-style-type: none"> Local Communities
	Preventing the risks to human rights in our operations and supply chain	<ul style="list-style-type: none"> Developing and implementing processes and systems that prevent modern slavery and other human rights risks in our operations and supply chain. 	<ul style="list-style-type: none"> Human Rights

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, 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.

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



Residents and Guests

We actively engage with all our residents and regular resident satisfaction surveys allow us to identify any concerns or areas for improvement and provide us with feedback on how we are delivering on our promise to 'create community'. Other channels of consultation include regular communication through community focused newsletters, direct contact with onsite teams and activity programs (for instance, our Activate Program) which encourage social interaction, resident engagement and a sense of belonging.

Our guest engagement process is extensive and extends from initial enquiry through to post stay surveys. With many repeat guests and a range of contact points (direct communication, regular updates on our website and through our social media channels), we seek to understand our guests' needs, their experiences at our parks and to constantly evolve our service and offer.



Employees

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.

We exercise further engagement with our employees through multiple channels including face-to-face briefings, business unit team meetings, informal catch-ups, online platforms (onboarding; learning and development; reward and recognition) and periodic performance review to enable greater connection and productivity.



Investors

We seek to provide a high level of transparency and engage with our investors through a range of activities and communication mediums, including:

- Full year and half year results announcements
- Conference presentations
- One on one meetings
- Asset tours and virtual events
- Annual General Meeting
- Publication of ASX announcements.

Regular engagement with our investors to ensure they receive timely and accurate information and that they remain well informed of our strategy, risks and opportunities is critical to providing our investors with the ability to make well informed investment decisions and support long term value.

We also receive feedback from our investors through one-on-one meetings and through our regular engagement program which allows investors to engage with management and our Board, including through meetings with the Chair and Chair of the Remuneration and Nomination Committee. Investors also have an opportunity to engage with our Board during our Annual General Meeting.



Community

Ingenia Aspire is the Group's corporate community giving and engagement program, through which we seek to provide meaningful support to one or more charities that align with the Group's vision and values and, through that support, to make an important contribution to the broader community. In addition to financial support, the Aspire program provides an opportunity for staff volunteering and resident engagement and contributions. Supporting our local charities and community groups is an ongoing focus for individual community managers and their residents that not only provides much needed funding and volunteering, but also supports engagement and a sense of purpose for residents. Our communities also seek to use local tradespeople and suppliers where possible and we promote local products and services to visitors at our holiday parks, providing economic support to the communities they are part of.



Industry Partners

We aim to contribute to our industry and to share information with and learn from our peers through local relationships and our active membership of relevant industry bodies. Ingenia employees contribute their time in various areas to support this objective and are represented across industry committees and boards. Ingenia contributes to and is a member of key industry organisations, including 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) and Leading Age Services Australia (LASA). Through our partnerships, we actively engage with our peers and other stakeholders to influence and contribute to the operating environment, to support change, contribute to public policy debate and to promote our industry and people.



Suppliers

We seek to do business with suppliers that have similar values, ethics and business practices, including those related to human rights, and our aim is to ensure that human rights are understood, respected and upheld with all of our suppliers in all locations. In line with this objective, Ingenia employs a structured risk management and due diligence process. 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](#).



Environment

As a Group 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 focused on understanding and assessing our environmental risks and opportunities, mitigating any adverse impact and realising opportunities towards *creating positive environmental impacts.*



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Our Environment

We consider the environmental impact and performance of our assets through the acquisition process, as part of the design and development process and in ongoing operations. In reviewing our environmental performance and objectives we consider not only the impact of our own business activities but the performance of the new homes we *create within our communities*.

Our sustainability focus is to ensure that the communities we create today contribute to a better future – for our residents, our guests, our investors, our team and society. We acknowledge that as we create new communities, we have the greatest ability to understand and influence environmental outcomes.



Our approach to minimising our footprint and creating ongoing positive environmental outcomes is based on the following:

- For acquiring and investing in existing communities, an ESG assessment is part of the due diligence process and feeds into the investment review and approval. Planning, designing and developing new communities (homes, accommodation, facilities) which harness new technologies and materials to generate greater environmental efficiencies. This includes evolving the building methodology to create more sustainable communities.
- Ongoing engagement and collaboration with key industry associations to generate or improve standards and performance tools as well as participation in rating programs.
- Continuous improvement of our environmental data collection, tracking and reporting systems and processes.
- Establishing appropriate measurements and setting long-term goals for reduction in energy use and waste recycling to reduce environmental footprint and generate financial benefits.
- Focusing on impact with direct control (infrastructure and facilities across communities and accommodation) and those we can influence (resident and guest footprint within homes and accommodation).
- Adopting, investing in and implementing feasible technologies and programs directed at reducing environmental footprint at the source and/or through operational efficiencies. Some of the key initiatives include solar installations, LED lighting rollout, deploying energy efficient maintenance programs and equipment, and use of remote sensors to optimise energy consumption in tourism cabins.
- Building internal capability and skills on sustainability practices.
- Continuous enhancement of our sustainability reporting practice in line with international frameworks and standards.



Our Environment continued

Accordingly, key initiatives that we have made progress on to date in creating a more sustainable business and communities include:

- Engaging with the Green Building Council of Australia (GBCA) to consider potential industry standards and rating tools for lifestyle communities, including through participation in the pilot program for a 'Green Home' and registering our first community for a Green Star - Communities rating.
- Consolidating our energy and waste suppliers and working with them to have better and easier access to environmental data, understand fully our total consumption / generation, identify opportunities to reduce impact and prepare more transparent and consistent reporting.
- Building Ingenia's internal knowledge base and sustainability practices through Green Star Accredited Professional training for a core member of the development team and education for relevant team members.
- Continuing to implement operational efficiencies and programs (refer to each of our environmental sections for further details relevant to each area including energy, emissions and waste).

Our future initiatives to continue with our environmental sustainability approach include:

- Working with appropriate specialists and suppliers to further understand environmental impacts of the portfolio and establish base line measurements, data collection protocols and performance targets.
- Building our first home under the GBCA Green Star for Homes Early Access Program at Ingenia Lifestyle Plantations. The Green Star homes have a net zero energy target.
- Utilising the GBCA communities rating tool to target a 6-star Green Star rating for the Fullerton Cove greenfield development. This will enable benchmarking of sustainability practices in our master-planning, design, and operation of greenfield communities in the lifestyle portfolio.
- Trial of battery technology at Ingenia Lifestyle Hervey Bay as we explore our options towards a low-carbon pathway.
- Continue with the rollout of solar installation and LED lighting across existing communities.
- Installation of first ModnPods at Ingenia Holidays Byron Bay, which will provide for a modular and healthier holiday cabin, while delivering enhanced environmental outcomes.

These initiatives will help us increase our understanding of the impact of our communities on the environment and continue to identify ways to create more resilient communities while refining our sustainability objectives and evolving our communities and homes to meet resident needs and reduce our environmental impact.

Environmental Compliance

The Group has 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 the financial year 2021.

Energy and Emissions

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

Climate change

Climate change has unequivocally emerged as one of the top global risks and we acknowledge how it poses a serious global challenge. We are on our journey to better understand the climate-related risks and opportunities in relation to our operational portfolio and the communities we serve, as we strive to establish appropriate management strategies to address the risk of climate change.

In line with this objective, we are adopting a forward-looking approach to tackle climate change, which includes:

- Seeking to fully adopt reporting aligned with TCFD recommendations in the next 2-3 years
- Further refining our objectives to ensure we create more resilient and sustainable communities through future development and reduce the environmental impact of our existing operations
- Established clear emission reduction and carbon neutrality targets with a supporting strategy
- Undertaking a detailed assessment of climate risk across our portfolio for a greater understanding of risks, mitigation strategies and opportunities.

Climate Risk Assessment

TCFD guidelines divide climate-related risk into two major categories – risks related to transition to a lower-carbon economy (transition risk) and risks related to the physical impacts of climate change (physical risk). At this stage, we have undertaken a detailed assessment of the portfolio which deals with supporting the identification and management opportunities of the physical risks, as a step to improve disclosures in line with TCFD recommendations.

Phase 1 of this project was completed in March 2021, wherein 77 discrete Ingenia sites were screened for exposure to eight different climate-related hazards. Following this screening, an internal review was conducted to identify 10 high-priority sites for the next phase of the project. Phase II involved a deep dive into the 10 high-priority sites for greater understanding of site-specific risks and mitigation measures, along with identification of portfolio-wide recommendations on next steps for management of physical climate risks.

Insights from the overall assessment will help us streamline our key business actions (including acquisitions, development and operations) against the climate-related physical risks and feed into the materiality assessment process. We aim to continue with our efforts in this strategic initiative and expand on our reporting in the years to come.

Carbon Neutral by 2035

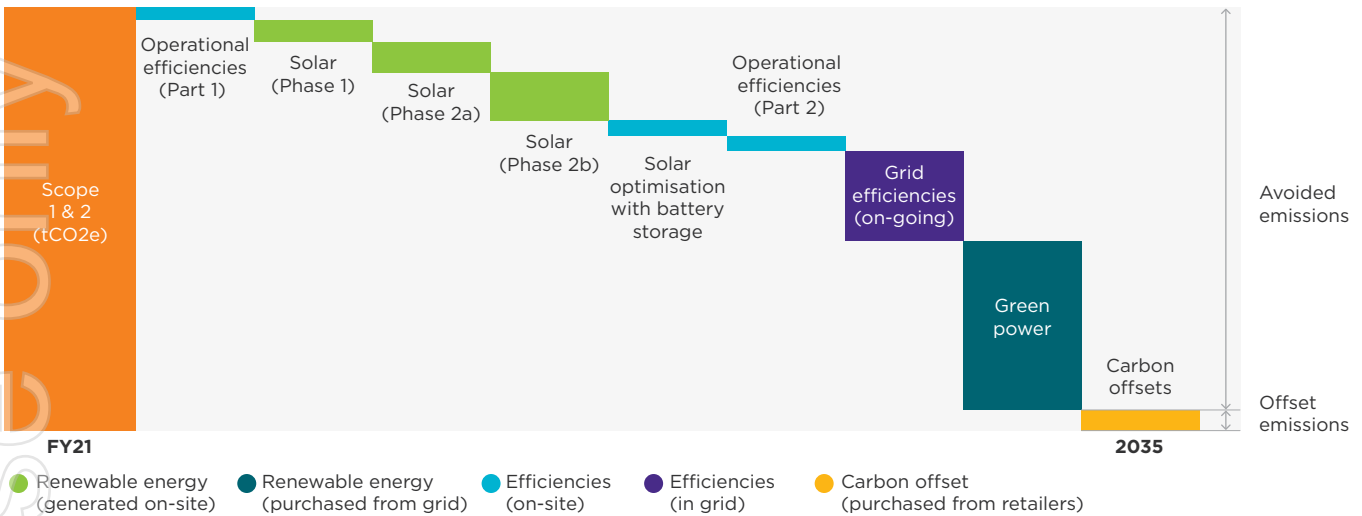
Over last year, we continued with our efforts and initiatives to reduce the overall environmental footprint of our operations. Considering the material environmental impacts from our portfolio, we have made progress on the following focus areas to reduce energy consumption and greenhouse gas emissions from our operations:

- Consolidating our energy and emissions data, and reporting our Scope 1 and 2 emissions as disclosed in this Report, at Appendix A
- Installation of solar energy generation – as of June 2021, we have invested around \$1.8 million in solar installations across 41 of Ingenia's communities
- Installation of more than 2,000 LED lights across 17 communities, with an estimated energy saving of 280,000 kWh per annum – this program also provided employment for local installers and resulted in the recycling of older lighting
- Installation of smart remotes in holiday accommodation – circa 1,000 smart remotes were installed in holiday cabins across 22 holiday parks. These remotes automatically prevent air conditioning being run at uneconomic hot or cold levels through pre-set minimum and maximum temperatures, thereby improving energy efficiency. We will continue the rollout of this initiative to cover further assets in the upcoming years.

In February 2021, a major milestone was reached with the announcement of our target to become a carbon neutral operation by 2035. This long-term commitment covers our existing operations in Australia and includes an intermediary target of 30% reduction in Scope 1 and 2 emissions (against a 2019 baseline), driven 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 replacing emissions before purchasing offsets), we will decarbonise our portfolio as much as possible before resorting to carbon offset purchasing. An overview of our 'Pathway to Net Zero' is shown in the roadmap on page 20.

Energy and Emissions continued

Pathway to Net Zero Emissions, including all Ingenia Sites



We have continued to progress the Group's commitment to achieve its carbon neutrality targets with expansion of current initiatives and identification of new initiatives which will serve as milestones through our Net Zero Pathway.

As noted previously, our decarbonisation roadmap is focussed firstly on avoiding and reducing emissions through energy efficiency initiatives and generating on-site renewable energy which will provide a greater reduction in our emissions baseline. The purchase of renewable energy from the grid will assist us in eliminating the majority of remaining emissions, with carbon offsets used to remove what is left.

Current initiatives include:

- Ongoing rollout of solar to our operating communities
- Solar optimisation with battery storage to increase on-site renewable energy use
- Continuing to deliver operational efficiencies - including, but not limited to: LED Lighting upgrades, lighting sensor installation, air-conditioner set points and timers, pool pump timers, hot water heaters, and appliances which are more energy efficient
- Construction of our first Green Star rated community and home, which will be used to further understand the opportunities to reduce emissions and create positive outcomes for future communities
- Introduction of more energy efficient cabins and rental homes
- Creation of new communities which are carbon neutral
- Continuing to report on our energy use and emissions.

Energy and Emissions Performance

The table below captures our performance data on energy consumption and greenhouse gas (GHG) emissions for activities under our operational control¹.

Energy consumption and GHG emissions

	FY21
Total Energy Consumption (MWh)	17,080²
Electricity Usage (MWh)	12,840
Natural Gas (MWh)	807
LPG (MWh)	3,434
Total GHG Emissions (Scope 1 and Scope 2 (tCO₂e))	11,200
Scope 1 emissions (tCO ₂ e)	925
Scope 2 emissions (tCO ₂ e)	10,275
Nights Occupied	2,234,801
Emissions Intensity (Scope 1 and Scope 2 (kg CO₂e/night))	5.0
Scope 3 emissions (tCO ₂ e)	4,842

1) Excludes Ingenia Head Office, assets under development during reporting period and Fund assets.

2) Difference as compared to the sum of energy consumption from the three sources in the table due to rounding of decimals.

Our total GHG emissions (Scope 1 and Scope 2) for FY21 were 11,200 tCO₂e. GHG emissions are calculated for the identified material energy sources which includes consumption of LPG, natural gas and grid-connected electricity. Reported Scope 3 emissions are calculated for the electricity consumption by residents across our communities. For information on the reporting standards and calculation methodology used by Ingenia to report on this performance data, please refer to 'Appendix A - Emissions Data and Reporting Protocol' in this Report.



Creating Sustainable Communities – Ingenia Lifestyle Parkside

The Group's first greenfield community in Victoria, Ingenia Lifestyle Parkside, will include leading carbon neutral initiatives through the design and construction of the community facilities and homes. With a focus on sustainable design criteria (including water, energy, transport, waste stormwater, indoor environment quality, urban ecology) the Clubhouse and Wellness Centre will employ a solar PV system and the pool will also be solar heated. The Clubhouse has been designed to achieve "Best Practice" using the Built Environment Sustainability Scorecard (BESS). Homes have been designed to achieve a 6-star thermal rating which includes double glazing throughout and concrete slab on ground. All homes will have a 2kW PV solar system which helps residents reduce their overall energy costs. Homes will have the capacity for battery/electric car charging via their solar.

A Green Travel Plan which includes the provision of E-bikes and an electric community car and charging station for resident use will further enhance outcomes.

Ingenia Lifestyle Parkside is currently under construction and looks forward to welcoming its first residents in 2022.



Waste Management

We *achieved a 20% landfill diversion rate* in FY21 as compared to 17% in FY20

Ingenia is committed to progress towards a circular economy model which is driven by sustainable waste management solutions that encompass the entire value chain. We strive to adopt waste efficiency opportunities across our portfolio, with an aim to minimise waste generation at our sites 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. Over the last year, we have made focussed efforts on:

- Establishing appropriate measurements for our waste data
- Working together with waste suppliers to better understand our environmental impact and identify efficiency opportunities
- Preparing for more transparent and consistent reporting.

We are dedicated to continually improve on our resource efficiency and will seek to introduce waste performance targets within our portfolio over the next few years. Our Future Leaders program has a project team who are exploring options to improve our waste recycling and reduce waste generation at source as a key focus of the program.

The table below shows the waste data for our asset portfolio in Australia.

Waste data - total tonnes by type	FY21	FY20
Energy Recovery ¹	122	109
Landfill	2,896	3,148
Recycling	591	534
Total waste diverted from landfill	713	642
Diversion % Tonnage	20%	17%

1) The energy recovery portion is from processed engineered fuel (PEF) from assets in Sydney (Nepean River and Sydney Hills).

Our waste landfill diversion rate in FY21 increased to 20% as compared to 17% in FY20, and we will continue with our efforts to further enhance our performance over the coming years.



Ingenia Holidays Byron Bay, NSW

Ingenia holidays are leading the way with eco-friendly holiday cabins.

Reflecting a focus on the environment and a desire to reduce our carbon footprint in our holidays business, a working relationship with ModnPods, an Australian owned company that builds to passive house standards, has been established.

The introduction of ModnPods at Ingenia Holidays Byron Bay expands the Group's accommodation suite to feature eco-friendly, sustainable accommodation.

With installation commencing in October, Ingenia Holidays Byron Bay will provide guests with the opportunity to holiday in one of five ModnPods prior to the busy summer period.

Architecturally designed, Australian made and manufactured on the Gold Coast, the pods are energy efficient and built with 90% of materials sourced in Australia with the majority of materials having a 'cradle to the grave' life cycle, meaning fully recyclable at the end of their lives. 'Pods' are fully assembled in the factory and all paints, coatings, sealants, adhesives and glues have no volatile organic compounds (VOCs).

Each ModnPod features an open plan design with two bedrooms and a deck, providing a high level of amenity for guests.

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Social

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



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Our People

At Ingenia we are committed to creating *a high-performance, diverse and inclusive work environment* - one where people can bring their 'whole self' to work and feel safe, supported, recognised, empowered and motivated to be their best.

Our people provide a competitive advantage for our business, with a high level of sector knowledge and expertise that is critical to our overall business performance. Retaining, attracting and developing a purpose-led team is a key area of focus as a business.

Our people priorities are reviewed based on regular engagement and in light of the current and post COVID-19 world which has emphasised 'people and culture' factors as key drivers of long-term sustainable growth.



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. The Group wide survey undertaken in FY21 attracted a slightly lower participation rate than the FY20 survey (down 5% to 48% of the 763 staff surveyed).

The top 3 strengths from the survey were highlighted as:

- Job satisfaction (increased over 4% to 80%)
- Purpose and culture (increased 6% to 77%)
- Alignment with the company's vision and values (steady at 74%).

The strong alignment to the business, increased job satisfaction and overall improvement across all (but 2 of the 14 categories surveyed) was pleasing in light of the particular challenges posed by COVID-19 in the year. Our focus areas as a result of the FY21 survey include:

- Increasing the survey response rate
- Continued improvement in communications, systems and process
- Sharing the company vision
- Increasing engagement and utilisation of the senior leadership team.

Employee Support During COVID-19

During a time of unprecedented market turbulence and challenges faced by businesses globally, Ingenia was able to adjust its existing procedures to ensure all staff were supported to continue carrying out their daily tasks during this difficult time.

Ingenia's approach to flexible work practices was essential during the COVID-19 pandemic, allowing our office-based teams to efficiently move to a work from home model supported by increased use of in place technology.

The Wellbeing Centre is a portal via our online communication platform for many resources that incorporate mind, body and diet available to access anytime, on any device. We provide means to our staff to take care of themselves, including the following resources to guide and inspire them.

Move - Exercise videos for all abilities and goals

Munch - Nutrition tips and healthy recipes

Mind - Videos to manage stress, sleep and more

Money - Expert guides, tips and tools to help you manage your money better and improve your financial wellbeing.

In addition, the Group accessed additional resources for employees over the past year, recognising the additional challenges for our teams. These included for site teams, awareness and practical strategies to manage Vicarious Trauma and Compassion Fatigue and, for all staff, an online Mental Health Learning Pathway comprising five sessions aimed at supporting mental health.

As we negotiate a post COVID-19 workplace, we continue to work with our people to refine our work practices to ensure a balance of personal productivity and collaborative efficiency while maintaining the required flexibility to work in a rapidly changing environment.



Employee of the Year

The 2020 employee of the year, Krystal Bourke, was recognised for embodying the Group's vision, values and purpose in her role as manager of Ingenia Lifestyle and Ingenia Holidays Lake Conjola. Managing the community through the bushfires of January 2020, the flood that followed and then the onset of COVID-19, through it all Krystal ensured the safety and happiness of her residents and guests.

Committed to making Lake Conjola a standout tourism destination and to bringing the newly developed lifestyle community together, Krystal made a significant impact on the lives of residents and guests and on the success of the new lifestyle community.



Krystal, who has since been promoted to an Area Manager role, noted her *"customers, dedicated team and support network as well as the excellent career opportunities for females"* as highlights of her role.

Our People continued

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. These include parental leave, flexible working arrangements, employee assistance program, and discounted services, amongst others.

Parental Leave and Study Leave

Ingenia recognises the importance of parental leave and is committed to supporting employees during this time and securing their return to the workforce. Ingenia has a Parental Leave policy that allows for:

- Paid maternity leave to eligible employees of 8 weeks (in addition to any benefit that the employee may be eligible to receive from the Government)
- Paid paternity leave of 8 weeks for eligible employees where they become the primary caregiver of the child
- Paid paternity leave of 1 week for eligible employees (in addition to any Government paid paternity leave scheme)
- 'Keeping in Touch' days, which allow an employee to remain connected with the workplace and help them transition back into work.

Our 'People Data' tables in Appendix B provide a view of the number of employees entitled to take parental leave and those who took parental leave as well as the return-to-work rate and parental leave retention rate for FY20 and FY21. We are pleased to note that we had a retention rate of 80% after 6 months and 60% after 12 months period with parental leave, and we strive to further improve on this rate over the years to come.

Ingenia supports eligible employees with leave and financial assistance for completion of study relevant to role requirements and career development.

Flexible Working

Ingenia recognises the significant competing demands that are placed on employees outside of work and has developed initiatives towards supporting effective work/life balance. Flexible work hours are available to all employees through consultation and negotiation with their manager. These initiatives support our new parent employees, enabling them to flexibly transition back into the workplace following periods of parental leave. In FY21, more than 50% of our employees participated in formal or informal flexible work practices either regularly or on an ad hoc basis. More details are available in our 'People Data' tables in Appendix B.

Programs and discounted services

We offer employees discounted accommodation at our holiday parks and encourage Corporate and Service Centre staff to undertake 'work experience' in a community to ensure that there is greater understanding across teams of different parts of the business.

Employee recognition, reward and awards

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).

Ingenia has introduced the 'Employee of the Month' and 'Employee of the Year' 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 of \$1,000) has been made available to eligible employees since FY18. This grant of securities provides alignment with investors and the opportunity to participate in returns delivered by the Group. In FY21 payment of a one-off bonus of \$180 was made to all frontline employees (Park/Village Managers and their site teams) as additional recognition of their significant contribution to the safety and well-being of our residents, guests and colleagues throughout the challenges of COVID-19.

In FY21, all employees participated in either external or in-house training.



Employment and development

As our business grows so does our workforce. Our team increased from 744 in FY20 to 931 in FY21 with 376 new hires in FY21.

New Hires	FY21		FY20	
	Male	Female	Male	Female
Total New Hires	134	242	72	119

We believe that investing in the development of our people will benefit the business as well as motivate individual employees to achieve their own career objectives while delivering sustainable results.

Our development, talent and succession planning processes seek to ensure that we maximise learning and progression for our people and continue to attract and retain individuals aligned with our vision and values. These processes include:

- A defined performance management process that sets clear and measurable goals for individual employees which are aligned with the Group’s strategy and values
- Regular performance reviews which consider alignment with Ingenia’s culture and values and are tied to performance rewards
- Development planning as part of the goal setting and performance review process
- Customer service training for all levels of the business to create a consistent customer experience
- Foundation leadership training available to all line management. From 2018 to 2021 more than 75 participants completed the program

- Future leaders program, which provides conceptual and practical training aimed at developing high potential future leaders. The one-year program provides externally run training and exposure to Ingenia Communities Group Directors and Senior Executives. From 2019 to 2021 a total of 30 people have participated in the program
- Participating in industry mentoring and networking programs for key employees. This includes the Property Council of Australia Women in Property Mentoring program since 2019
- Role-specific training across all departments (for instance, food safety, software training, and professional development for various occupations).

During FY21 we focused on the creation of the ‘INA Learning Academy’, which delivers curated online learning and development programs for all employees throughout their careers and employee lifecycle with Ingenia. The programs available include work health and safety, working remotely effectively, leading teams remotely, employee induction and employee handbook.



Health and Safety

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 and staff 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 Team is responsible for:

- Providing support and training to on the ground teams
- Identifying and mitigating health and safety risks
- Providing resources and processes to address risks to health and safety
- Ensuring compliance with relevant legislation
- 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
- Responding to any issues in a timely manner and reporting to management and the Audit and Risk Committee.

To address the risk of COVID-19, all our sites are equipped with state-specific COVID-19 safe plans which are reviewed on a regular basis. Ingenia promotes consultation and participation of employees at all levels and our HSE committee meets on a monthly basis to receive feedback on health and safety matters.

Throughout FY21 we have continued to expand on the Group's reporting system for work health and safety. This includes implementation of an incident management portal and development of detailed emergency response plans. Our other ongoing and future initiatives are focused on automated contractor management, online safety inductions for employees, audit management portal, site-specific risk registers and further development of our internal safety network.

For FY21, we are pleased to report that there were no occupational diseases or fatalities within the Group. This includes our employees as well as our contractors. More information on our work health and safety performance can be found in the 'Health & Safety Data' tables within Appendix C.

We recognise that health is not limited to just physical health, there is a growing focus on mental health and wellbeing, which has been emphasised by the challenging COVID-19 times with mandatory lockdowns for extended periods of time for some of our operational regions in FY21. Whilst 99% of our workforce stated they were happy working from home, we continued to promote access to the Employee Assistance Program (EAP), which gives employees and eligible family members free access to professional, confidential coaching and support for their mental health and wellbeing needs. Insights from our EAP service program emphasise that mental health is the most presented issue over the last two years. We have further strengthened support to our employees and our pre-existing online communication platform for all staff, Happy Days, was recently updated with an employee health and wellbeing portal offering all employees access to education, support and tools to help them live a healthier and happier life. This portal was actively and highly utilised by employees during the height of the COVID-19 lockdown period.

Diversity and Inclusion

We embrace and value all employee differences including gender, age, culture, disability and lifestyle choices and support each of our employees to achieve their potential and their career goals.

We have a Diversity Policy in place which sets gender targets (30% of each gender) at the Board and Senior Management¹ level to ensure an appropriate gender balance is maintained within the Group. In FY21, we were above our targets. The percentage of female representation across the business is represented in Table 1 below.

Ingenia female representation in FY21

Group	Percentage
Board	50% ¹ / 37.5% ²
Executive Committee	55.5%
Management	61%
Whole organisation	65%

1 & 2) Excluding/Including the CEO and Nominee Director from Sun Communities. Our 'People Data' tables in the Appendix B provide historical data for a year-on-year change view as well as breakdown by location and employee type.

Moreover, Ingenia was ranked second by the Chief Executive Women Senior Executive Census 2021² for female representation in Executive Leadership Teams, with Ingenia female employees representing 60% in 2021. This was the second year that Ingenia ranked second in the Census.

Our commitment to diversity extends to all aspects of employment, from recruitment to development, promotion and remuneration. We are committed to improving diversity and in particular, the number of females in traditionally male dominated roles within the business such as our Development Business Unit and have an initiative in place to proactively recruit females in the Development Team.

“The company has always taken a merit and capability-based approach. I am really grateful for the fact that I was not pigeonholed in one field – with Ingenia if you are good at your role, you get opportunities to grow and succeed.”

Natalie Kwok, Chief Investment Officer and General Counsel



Supporting our team to grow through their careers

Natalie Kwok is one executive who has been promoted through internal channels, benefitting from the Group's diversity and flexibility policies. Commencing with the Group in 2012 as a part-time tax manager, Natalie, with both law and accounting degrees, took every opportunity provided through her career with Ingenia. When she was offered the opportunity to oversee the Acquisitions function on a temporary basis she stepped into the role with enthusiasm and ultimately was appointed to the role permanently. She says the proactive actions Ingenia has taken to increase the representation of women in their senior leadership teams and traditionally male-dominated areas has created a supportive and positive working environment.

Natalie was recently appointed Chief Investment Officer and General Counsel with responsibility for the Group's acquisitions team of seven. She has also recently been appointed Chair of the Residential Land Lease Alliance, the industry body representing over 900 land lease communities across Australia.

1) Senior positions are those that are reported to the Workplace Gender Equality Agency annually as key management personnel, general managers and senior managers; and Key management personnel are defined as those that have authority and responsibility for planning, directing, and controlling the activities of the Group, either directly or indirectly, and includes directors. The actual positions of key management personnel are to be determined prior to 30 June each year.
 2) Chief Executive Women Senior Executive Census 2021 Report.

Our Customers and Communities

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.

Through this purpose and strategy, we have a positive impact on society. 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 well-being, and we are always looking at 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 two different communities to residents depending on their needs, both with onsite management teams – Ingenia Lifestyle and Ingenia Gardens.

Ingenia Residential Communities	Ingenia Lifestyle	Ingenia Gardens
Average Resident Age	67 ¹	78
Total Number of Residents	3,400	1,400
Average Tenure	15+ years ¹	3.29 years
% Female Residents ¹	66%	63%
% Single Residents ²	40%	90%
Residents Utilizing Ingenia Care	417	493

1) Based on industry averages. All other data based on 2020 resident surveys.

Our communities attract a high portion of single females who value the security and peace of mind of living in a supportive environment while preserving their independence with comfort and confidence. As a resident in our communities, our customers

are offered a range of benefits that support mental health and physical wellbeing. These include:

- Facilities that support a healthy lifestyle including walkable streetscapes, cycle ways, lawn bowls and other recreational activities, community gardens and dog parks
- Activities program (Activate) which encourages social interaction, resident engagement and a sense of belonging
- A safe and secure environment with an approachable, engaging, dedicated on-site team
- Regular communication through community focused newsletters and direct contact with on-site teams
- The Ingenia Gold Card which gives residents discounted travel to Ingenia Holidays parks
- Access to Ingenia Care which provides free expert support to access health services and live independently.

Ingenia Care

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

By connecting with residents, our team support them to engage in their community, maintain their independence and access services, if and when they need them. Through experience, knowledge of government programs and relationships with Approved Providers the team provides an invaluable service to residents and their families as they navigate often complex systems and needs.

Our Care team works with three key care providers: MyHomecare, Silverchain and Five Good Friends. Through these partnerships, Ingenia Care is able to provide close oversight of the quality of care and well-being support, through engagement with Communities, annual re-assessments and the provision of services. In addition, working with strategic partners enables our residents to access special programs on offer such as Healthy Living and Wellness programs.

Shirley Bauer, Ingenia Gardens Horsham resident for 16 years.

“I’ve always enjoyed getting involved in as many of the Activate events and activities as I can....The people and staff here are absolutely lovely and having regular events and activities that the Activate program provides has really made it feel like a family here and I think it’s wonderful that it’s continued on so long.”



Resident Engagement:

On-site management teams

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 ('Ingenia Life' and 'Community Connection' for Ingenia Lifestyle and Ingenia Gardens respectively) is 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 to ensure there are additional, regular contacts for residents outside the on-site team. This also provides an additional opportunity for our residents to have a voice and to be involved in their community.
- Annual resident surveys allowing us to engage with residents on specific topics.
- Community based social media, including Facebook groups and community based TV.

Care team

Our Care Team engage regularly 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 well-being needs
- Visiting communities bi-annually to engage and connect with Community Managers, residents and to conduct reviews to ensure residents' health and well-being needs are supported and remain appropriate
- Liaising with residents and Approved Providers to put appropriate services in place
- Advocacy to help residents and their families navigate the process for peace of mind
- Running information sessions at Open Days, resident forums, and other events, outlining the benefits of the Ingenia Care service and providing assistance with the Activate program schedules.

During the year, as residents continued to be impacted by restrictions and lock downs, Ingenia Care increased contact with the effected communities, facilitated a well-being check in and made additional phone calls to vulnerable residents and the Communities.

Supporting Our Residents During COVID-19

We recognise the age and circumstances of many of our residents places them in a position of vulnerability, as such, we have clear processes in place to manage issues and concerns. The COVID-19 pandemic has demonstrated the importance of maintaining a proactive approach to stakeholders across the business through times of crisis.

There were no known cases of COVID-19 amongst the Group's staff and only one amongst residents in the reporting period and additional support, as detailed below, was provided to residents to ensure their well-being and safety.

During the COVID-19 pandemic Ingenia acted quickly to restrict access to certain areas of the communities (e.g. gyms), put additional hygiene measures in place and effected a total lock down of facilities and suspension of group activities when required. To support residents, activities were reimagined with community teams undertaking a range of innovative ways to engage while maintaining social distancing, including driveway drinks and morning teas, exercise and dance sessions in the street, and more regular technology based rather than face to face communications to enable remote participation.

The Group's Activate program has been operating for 10 years and continued through COVID-19, maintaining an important avenue for social engagement.

Through the period of lockdown of the communities, resident engagement was extended, with members of the Group's corporate office, support centre and executive team making phone calls to residents to check on their mental as well as physical well-being and provide much needed social interaction. Our on-site teams' diligence and continued responsiveness to residents' concerns during the period contributed to a strong sense of community with many residents highlighting to friends and family the benefits of being in an engaged, and supportive community environment.

There were a range of innovative activities undertaken across our communities over the past year - including scavenger hunts, Bingo via Zoom and the provision of Sunflower growing kits to keep residents active and engaged. A resident letter exchange program connected communities - for example the Ingenia Gardens Social Committee wrote letters to Victorian residents during an extended lockdown in that State.

Resident Surveys

Our annual resident surveys allow us to actively engage with residents on specific topics and provide an important feedback mechanism for our teams, ensuring we identify any concerns or areas for improvement and receive feedback on how we are delivering on our promise to 'create community'. In the spirit of continuous improvement, feedback is used to identify opportunities to enhance our communities.

- Our latest resident survey at Ingenia Lifestyle, which was undertaken in November 2020, had a response rate of 49% with 974 residents responding to the survey. Over 90% of respondents indicated that they felt connected within their community and almost 89% indicated that they had a social life that was as good or better once living in their community.
- Within our Ingenia Gardens communities, our latest resident survey in November 2020 had a response rate of 68% with 882 responses. Overall satisfaction with the community was 80%, with satisfaction with management and service of community manager and sense of community achieving a similar result.

Our Customers and Communities continued

Guests

Ingenia promotes a safe and welcoming community for our guests and residents.

Our 36 Ingenia Holidays parks, located across the east coast of NSW, VIC and QLD are focussed on providing more than just comfortable accommodation.

Our commitment to creating community is reflected in our focus on providing guests with great breaks in great places

In FY21 the Holidays portfolio welcomed over 580,000 unique guests.

- Over 95% of guests were domestic
- Major guest groups
 - Young Families
 - Grey Nomads (travelling seniors).

The COVID-19 pandemic demonstrated the importance of maintaining a proactive approach to stakeholders during times of crisis. At all times our teams operated to ensure the safety and wellbeing of guests. This included providing clear information on our safety procedures and implementing changes in line with Government and authorities' direction. We maintain constant communications with guests through direct communication, regular updates on our website and through our social media channels.

To support guest safety we implemented a number of changes across our holiday parks including:

- Contactless check-in
- Enhanced cleaning and sanitisation of surfaces and high touch areas
- Installation of hand sanitisation stations and additional signage
- Contactless Food & Beverage menus via QR Code technology.

Engagement with our Guests

Guest engagement is extensive and extends from initial enquiry through to post stay surveys. With many repeat guests and a range of contact points we seek to understand our guests' needs, their experiences at our parks and to constantly evolve our service and offer.

Our post stay surveys, which are sent to all guests following check out, allow us to continually refine our guest offer, providing great insight into:

- Overall experience
- Recommendation
- Arrival experience
- Sleep quality
- Friendliness of staff.

Ingenia Holidays

As shown below the number of guests reduced in FY21, as the holiday parks were closed and impacted by travel restrictions due to COVID-19. Pleasingly our Net promoter score (a measure of guest satisfaction) and the average rating in guest reviews remained consistent over FY20 and FY21. The number of guests participating in Post Stay Surveys increased materially, providing important insights.

	FY21	FY20
Number of Guests	580,000	823,000
% Domestic Guests	>95%	93%
Net promoter score	64	65
% Guests Participating In Post Stay Surveys	>22,000	>11,600
No. Guest Reviews	>10,600	>9,100
Average review rating (0-5)	4.27	4.37

New initiatives for FY22 include:

- The launch of the new Ingenia Holidays website which allows guests to more easily plan and book travel
- Additional food and beverage options, with more outlets and higher quality offerings
- Expansion of cabin accommodation at select parks, including the first ModnPods at Ingenia Holidays Byron Bay
- Tracking of Overall Guest Satisfaction - this will allow greater insight into overall stay experience alongside willingness to recommend
- Experience Oz - an experience aggregator that can connect customers to local and regional experiences unique and relevant to Ingenia Holidays locations.



Customer comments, Cairns Coconut

“Facilities were excellent and a wide variety of accommodation options from camping, caravans and cabins to all budgets. Neat and clean tropical facilities and a convenient location. Overall, a great place to visit and stay and friendly staff.”

FY21 focus - continuing to meet guest needs

With many first time guests since the closure of international borders, our holiday parks have continued to evolve, with additional services, including new food and beverage options, room service food delivery and new activities.



Supporting the community

Knitting groups across our Ingenia Lifestyle and Ingenia Gardens communities regularly donate knitted goods to Ronald McDonald House Charities Australia, supporting families in need.

Local Communities

Support for local charities and community groups is an ongoing focus for individual community managers and their residents that not only provides much needed funding and volunteering but also supports engagement and a sense of purpose for residents. These activities include financial support through fundraising or sponsorships, contribution of goods for charity events or provision of space or volunteers.

We also established Ingenia Aspire to give a focus to the Group's corporate community giving activities. The Aspire program complements the significant local community contribution that is undertaken across individual residential communities at a local level. Through Ingenia Aspire, Ingenia seeks to provide meaningful support to one or more charities that align with the Group's vision and values and, through that support, to make an important contribution to the broader community. In addition to financial support, the Aspire program provides an opportunity for staff volunteering and resident engagement and contributions.

One of our longest-standing partnerships, initiated in 2018 at both the Group and residential community level, is with Ronald McDonald House Charities (RMHC) Australia.

To date, Ingenia has donated over \$330,000 in cash and in kind through this partnership and has generated strong employee and resident engagement through:

- Employee participation in the Meals from the Heart program at local houses – over 110 Ingenia employees have volunteered at seven locations since the program commenced, which was impacted by limited participation opportunities in FY21 due to COVID-19 restrictions
- Gifted VIP holiday experiences hosted by Ingenia's holiday parks
- Community based fundraising activities across Ingenia offices and resident communities
- Resident knitting program across Ingenia Lifestyle and Gardens communities
- A much-needed refurbishment of bathrooms at Ronald McDonald House Randwick was completed by the Group's development team
- In 2021, support for the Ronald McDonald House Charities Houses through a \$50,000 cash donation contributing to accommodation for seriously ill children and their families
- Participation in Dance for Sick Kids – with fundraising across residential communities and through guest donations at Ingenia Holidays Cairns Coconut.

In addition, a diverse range of charities and local community groups were supported through the year, including:

- NSW Cancer Council – donation of \$1,250 holidays voucher to support Box Rallies event and a fund raising lawn bowls day. Over \$9,600 was raised by the sponsored Box Rally team for the NSW Cancer Council's support of cancer research being undertaken in Universities and Research hubs around Australia
- Variety the Children's Charity – donation of \$1,500 to support Bash Car 44 which raised \$5,200 towards funding assistance and equipment for children with disabilities, or who are disadvantaged through situation and/or location, as well as smaller rural schools
- The Cancer Council – participation in the Biggest Morning Tea, with Victorian communities having morning tea delivered to their units. A total of \$2,300 was raised by Ingenia Gardens Horsham, Grovedale and Wagga Wagga and Ingenia Lifestyle Stoney Creek
- Doors Wide Open - residents at Ingenia Gardens Carey Park raised a total of \$1,130 for this local support service for those impacted by drugs through the sale of baked goods
- Ronald McDonald House Charities Australia – residents and staff at Latitude One participated in the Sparke Helmore City Triathlon, raising \$1,300
- Red Cross – Ingenia Gardens Grovedale knitted teddies in support of the Red Cross Trauma Teddy program.

Our residential communities also seek to use local tradespeople and suppliers where possible and we promote local products and services to visitors at our holiday parks, providing economic support to the local communities we are part of.

Human Rights

Ingenia 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.

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 do so in a way that prevents the risks associated with modern slavery and other abuses of human rights in our operations and supply chain.

As a property and financial services organisation based solely in Australia and having strong corporate, ethical and engagement practices in place, we consider the risk of modern slavery within our direct business operations to be low. However, throughout our supply chain, we can be indirectly exposed to the risk of modern slavery by the supply of goods and services procured from third parties.

Our suppliers include all organisations from which we procure goods and services in the operation and development of our residential communities and in our corporate business activities. Our supplier relationships are guided by the Group's [Supplier Code of Conduct](#), which was released in June 2021 and represents a key milestone following our inaugural [Modern Slavery Statement](#) released in November 2020.

The Group's Modern Slavery Statement was released following a detailed risk and opportunity assessment of our supply chain, with suppliers categorised according to their contribution, significance to the Group and by potential risk (economic, modern slavery and sustainability). Looking at modern slavery specifically, we have categorised our suppliers according to four tiers, in order to identify the suppliers which represent the greatest priority with respect to modern slavery risk. With more than 3,800 direct suppliers providing goods and services to the Group over FY21, this risk assessment process was a key step in identifying areas of focus in relation to modern slavery and in guiding the Group's response.



Further engagement with our suppliers as we refine our framework and processes around modern slavery will be a focus in FY22

Our Modern Slavery Statement describes the current policies, procedures and actions taken and is important in maintaining high standards of ethical behaviour across our business. We have continued to develop processes and awareness across the Group to prevent modern slavery and other human rights issues in our supply chain, including:

- Establishing a cross-functional working group to oversee and direct activities across our business and interact with our supply chain in relation to modern slavery
- Recognising the diversity of locations and business operations across Ingenia, a training program was developed for management and frontline staff within the Group's parks and communities who are a key resource in engaging with suppliers and identifying risk. This complements the training already completed by key executives and will be delivered through our online INA Learning Academy in the first half of FY22
- Developing and adopting a formal Supplier Code of Conduct which outlines our expectations of suppliers across our business regarding their delivery of goods and services to the Group. The Code of Conduct has been progressively rolled out to our suppliers through our contractor management system and accounts function. The Code reflects our expectations that suppliers will not only comply with all relevant laws, regulations and standards but will consider a range of ethical and social matters in their operations, including fair working conditions, and conducting their business in a way that respects and supports human rights.

Initial engagement with a range of suppliers was undertaken during the year and has identified a need for further education and supplementary engagement with many of our locally based suppliers to assist them in understanding the issue of modern slavery, its relevance and our expectations.

During FY22 we will work to further refine the Group's processes and framework and to enhance the Group's approach to the important issue of modern slavery. We will continue to engage with our suppliers around our expectations, and collaboratively work with them to address any areas of concern.

Personal use only

activate
We invite you to
Knit from the heart
As part of Ingersoll's partnership with Ronald McDonald House Charities, we have incorporated the Activate program into a monthly knitting drive in all our supermarkets called Knitting from the Heart. This drive will run for the full month of September.
We are welcomed to as to...
...or using the family room...
...provide awards for best ha...
...includes provide conf...
...be below...



DONATIONS

Knitting from the heart



Appendices

For personal use only



Emissions Data and Reporting Protocol

Appendix A

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. 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
Energy (electricity, gas & diesel consumption)		
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. Information must be metered and charged to residents for inclusion in this category.
Energy generation		
Fossil Fuels	MWh	Energy generated for use by Ingenia operations via diesel generators.
Renewable		Energy generated on site from renewable sources.
GHG Emissions		
Scope 1	tCO2e	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 (where metered) that Ingenia has no operational control over.
Occupancy		
Lifestyle, Garden 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.
Intensity		
Energy	kWh/ Occupancy nights	Total Base Building Energy/ Occupancy.
Emissions	kg CO2e/ 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.

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.

Emissions Data and Reporting Protocol continued

Appendix A

Resource Consumption

		CY19	FY20	FY21	% Change	% Change from CY19
Site Occupancy						
Ingenia Gardens	nights occupied	457,893	467,018	482,895	3%	5%
Ingenia Holidays	nights occupied	296,163	266,002	357,460	34%	21%
Ingenia Lifestyle	nights occupied	272,108	388,543	511,365	32%	88%
Ingenia Rental	nights occupied	284,167	304,129	344,272	13%	21%
Mixed-Use/Holidays	nights occupied	503,444	484,627	538,810	11%	7%
Grand Total		1,813,774	1,910,317	2,234,801	17%	23%
Grid connected electricity						
Ingenia Gardens	MWh	1,325	1,313	972	-26%	-27%
Ingenia Holidays	MWh	4,236	4,153	4,727	14%	12%
Ingenia Lifestyle	MWh	329	676	1,370	103%	316%
Ingenia Rental	MWh	533	789	1,061	35%	99%
Mixed-Use/Holidays	MWh	4,327	4,187	4,710	12%	9%
Grand Total		10,750	11,117	12,840	15%	19%
Natural gas						
Ingenia Gardens	MWh	86	90	90	0%	5%
Ingenia Holidays	MWh	44	44	354	713%	699%
Ingenia Lifestyle	MWh	237	193	153	-20%	-35%
Ingenia Rental	MWh					
Mixed-Use/Holidays	MWh	220	207	209	1%	-5%
Grand Total		588	533	807	51%	37%
LPG						
Ingenia Gardens	MWh	15	15	15	0%	-3%
Ingenia Holidays	MWh	1,153	1,202	1,202	0%	4%
Ingenia Lifestyle	MWh	268	259	263	1%	-2%
Ingenia Rental	MWh	413	489	518	6%	26%
Mixed-Use/Holidays	MWh	1,486	1,436	1,436	0%	-3%
Grand Total		3,336	3,401	3,434	1%	3%
Total Energy Intensity						
Ingenia Gardens	kWh / night	3.1	3.0	2.2	-27%	-28%
Ingenia Holidays	kWh / night	18.3	20.3	17.6	-13%	-4%
Ingenia Lifestyle	kWh / night	3.1	2.9	3.5	20%	14%
Ingenia Rental	kWh / night	3.3	4.2	4.6	9%	38%
Mixed-Use/Holidays	kWh / night	12.0	12.0	11.8	-2%	-2%
Grand Total		8.1	7.9	7.6	-3%	-6%

GHG Emissions

		CY19	FY20	FY21	% Change	% Change from CY19
Scope 1						
Ingenia Gardens	(tCO2e)	19	20	20	0%	4%
Ingenia Holidays	(tCO2e)	260	279	337	21%	30%
Ingenia Lifestyle	(tCO2e)	102	94	88	-7%	-14%
Ingenia Rental	(tCO2e)	90	110	117	6%	30%
Mixed-Use/Holidays	(tCO2e)	365	363	363	0%	-1%
Grand Total		837	866	925	6.8%	11%
Scope 2						
Ingenia Gardens	(tCO2e)	1,139	1,106	796	-28%	-30%
Ingenia Holidays	(tCO2e)	3,431	3,364	3,793	13%	11%
Ingenia Lifestyle	(tCO2e)	289	566	1,109	96%	283%
Ingenia Rental	(tCO2e)	432	639	849	33%	97%
Mixed-Use/Holidays	(tCO2e)	3,505	3,392	3,728	10%	6%
Grand Total		8,796	9,066	10,275	13%	17%
Scope 3 (resident usage)						
Ingenia Gardens	(tCO2e)	18	18	12	-33%	-30%
Ingenia Holidays	(tCO2e)	469	464	634	37%	35%
Ingenia Lifestyle	(tCO2e)	1,047	1,212	1,451	20%	39%
Ingenia Rental	(tCO2e)	1,044	1,158	1,198	3%	15%
Mixed-Use/Holidays	(tCO2e)	1,544	1,489	1,547	4%	0%
Grand Total		4,121	4,341	4,842	12%	17%
Total Scope 1 and 2						
Ingenia Gardens	(tCO2e)	1,158	1,126	817	-27%	-30%
Ingenia Holidays	(tCO2e)	3,691	3,643	4,130	13%	12%
Ingenia Lifestyle	(tCO2e)	392	661	1,196	81%	206%
Ingenia Rental	(tCO2e)	522	749	966	29%	85%
Mixed-Use/Holidays	(tCO2e)	3,870	3,754	4,091	9%	6%
Grand Total		9,632	9,933	11,200	13%	16%
Total Scope 1 and 2 Intensity						
Ingenia Gardens	kg CO2-e / night	2.5	2.4	1.7	-30%	-33%
Ingenia Holidays	kg CO2-e / night	12.5	13.7	11.6	-16%	-7%
Ingenia Lifestyle	kg CO2-e / night	1.4	1.7	2.3	38%	63%
Ingenia Rental	kg CO2-e / night	1.8	2.5	2.8	14%	53%
Mixed-Use/Holidays	kg CO2-e / night	7.7	7.7	7.6	-2%	-1%
Grand Total		5.3	5.2	5.0	-4%	-6%

Notes:

- Excludes Ingenia Head Office.
- Excludes assets under development during reporting period.
- Excludes Fund assets.
- Increase in Ingenia Lifestyle Electricity consumption and Scope 2 Emissions due in part to developments in previous years and in part to the more recent acquisitions of: Bevington Shores (Acquired 12/12/2019), Lake Munmorah (Acquired 1/04/2020), Sunnyslake Shores (Acquired 1/07/2020) and Nature's Edge (Acquired 1/03/2021).
- Increase in Ingenia Holidays Natural Gas usage due to acquisition of BIG4 Inverloch Holiday Park (December 2020).
- Business impacted by COVID-19 in FY20 and FY21.

People Data

Appendix B

Total Employees	FY21		FY20	
	Male	Female	Male	Female
By FTE	240	399	215	351
By Headcount	325	606	260	484

Board	FY21		FY20	
	Male	Female	Male	Female
Percentage of Non-Executive Directors	57%	43%	66%	33%

Employment Types (FTE)	FY21		FY20	
	Male	Female	Male	Female
Fixed Term Full Time	4	15	4	9
Fixed Term Part Time	0	2	0	0
Permanent Full Time	182	213	141	168
Permanent Part Time	4	69	21	55
Casual	50	100	49	119
Total	240	399	215	351

Location	FY21		FY20	
	Male	Female	Male	Female
New South Wales	166	293	151	253
Queensland	113	222	88	182
Victoria	40	76	16	34
Western Australia	6	15	5	15
Total	325	606	260	484

Management Level	FY21		FY20	
	Male	Female	Male	Female
Executive Team	5	6	4	7
Senior Management	19	15	20	14
Management	27	72	24	73
Professionals	36	76	32	67
Operations	238	428	180	312
Administration	0	9	0	11
Total	325	606	260	484

Age Range	FY21		FY20	
	Male	Female	Male	Female
Under 30	62	106	55	83
30 to 50	128	280	107	214
Over 50	135	220	98	187
Total	325	606	260	484

Employee Engagement ¹	FY21	FY20
Employee Participation Numbers	370	358
Employee Participation Rate	48%	53%

1) Represents participation in 2020 engagement survey.

Flexible Working¹	FY21		FY20	
	Male	Female	Male	Female
Flexible Working Arrangements	30	103	30	83
Total	30	103	30	83

1) Represents formal part-time arrangements only. Since COVID-19, over 170 employees have flexible working conditions.

Recruitment	FY21		FY20	
	Male	Female	Male	Female
Total New Hires	134	242	72	119

Award	FY21		FY20	
	Male	Female	Male	Female
Aged Care Award	55	97	55	88
Hospitality Industry General Award	199	394	140	288
Vehicle Repair, Services and Retail Award	7	3	6	1
Total	261	494	201	377

Voluntary Turnover (%)¹	FY21		FY20	
	Male	Female	Male	Female
Executive Team	0%	25%	0%	0%
Senior Management	26%	0%	5%	0%
Management	9%	17%	7%	9%
Professional	14%	19%	3%	24%
Operations	25%	26%	17%	19%
Administration	0%	20%	0%	13%
Company Voluntary Turnover Rate	22%	23%	14%	13%

1) Includes casual staff across the Group's holiday parks. Voluntary turnover is the rolling turnover for the financial year.

Parental Leave	FY21		FY20	
	Male	Female	Male	Female
Employees Entitled to Take Parental Leave ¹	181	352	172	316
Employees that Took Parental Leave	0	11	0	5
Returned to Work ²	0	7	0	2
Return to Work Rate	N/A	64%	N/A	66%
Parental Leave Retention Rate After 6mths	N/A	80%	N/A	66%
Parental Leave Retention Rate After 12mths	N/A	60%	N/A	66%

1) Any employee eligible for parental leave under the criteria.

2) Two employees currently on maternity leave (FY20). Four employees are currently on maternity leave (FY21).

People Data continued

Appendix B

Promotions / Internal Transfers	FY21		FY20*	
	Male	Female	Male	Female
Executive Team	0	1	0	0
Senior Management	3	3	1	0
Management	0	10	1	1
Professionals	1	3	0	1
Operations	8	10	6	7
Administration	0	0	0	1
Total	12	27	7	10

1) All internal transfers not fully captured.

Leave Days Taken	FY21		FY20	
	Male	Female	Male	Female
Annual Leave	2,893	4,042	3,374	4,347
Long Service Leave	296	296	201	237
Parental Leave Unpaid	0	577	0	780
Parental Leave Paid	40	280	26	192
Sick and Carers Leave	931	1,172	670	998
Leave without Pay	507	471	335	594
Other (Natural Disaster / Unforeseen Leave)	80	295	86	196
Total	4,747	7,133	4,692	7,344

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

Absenteeism	FY21		FY20	
	Male	Female	Male	Female
Absentee rate (sick days lost per FTE)	3.8	2.9	2.5	2.6

Gender Pay Ratio (Base Salary)	FY21		FY20	
	Male	Female	Male	Female
Executive Team	1.2	1.0	1.2	1.0
Senior Management	1.2	1.0	1.4	1.0
Management	1.1	1.0	1.1	1.0
Professional	1.5	1.0	1.4	1.0
Operations	1.0	1.0	1.0	1.0
Administration	N/A	1.0	N/A	1.0
Total	1.1	1.0	1.1	1.0

CEO/Employee Compensation ratio ¹	FY21	FY20
CEO total annual compensation to median employee total annual compensation	14.1:1	12.6:1

1) Excludes part time and casual employees – based on full time employees who have been employed for 12 months or longer.

Health and Safety Data

Appendix C

	FY21
Ingenia employee HSE incidents	
Recorded injuries	69
Lost-time injuries/diseases	23
Cases of work-related ill health	0
Fatalities	0
Lost Time Injury Incidence Rate (LTIIR)	2.76
Lost Time Injury Frequency Rate (LTIFR)	20,07
Lost day rate (days lost per million hours worked)	1082,14

Contractor HSE incidents

Recorded injuries	4
Lost time injuries	0
Fatalities	0
LTIFR ¹	—
Recorded hours worked ¹	—

Employee relations matters

Fraud, bribery and corruption	0
Discrimination	0
Privacy	0
Other Whistleblower matters	0
Other Employee Code of Conduct breaches	0
Employee relations matters	0

Note: FY20 data is unavailable due to incident reporting portal not having the functionality built in at the time. There were no fatalities or serious occupational diseases reported in FY20.

¹ Ingenia does not currently record contractor hours and is therefore unable to calculate LTIFR for contractor injuries.

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 an 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 (LTIIR) – The number of occurrences of injury/disease for each one hundred full time equivalent employees is calculated as follows:

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

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

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

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

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

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Appendix D

Ingenia Communities referred to the Global Reporting Initiative (GRI) Standards to determine the 2021 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.

Number	Disclosure	Reference	Remarks/ Omissions
GRI-102 General Disclosures			
102-1	Name of the organisation	Ingenia Sustainability Report 2021 – Page 5 (About Ingenia Communities) Group Website – About Us	
102-2	Activities, brands, products, and services	Ingenia Sustainability Report 2021 – Page 5 (About Ingenia Communities) Group Website – About Us	Ingenia does not provide or sell any products that are banned in certain markets
102-3	Location of headquarters	Ingenia Sustainability Report 2021 – page 49 (Directory) Group Website – Contact Us	The Group moved office location in December 2020 and is now located at Level 3, 88 Cumberland Street, The Rocks, NSW 2000
102-4	Location of operations	Ingenia Sustainability Report 2021 – Page 5 (About Ingenia Communities) Group Website – About Us	The Group operates solely in Australia
102-5	Ownership and legal form	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement	Ingenia (INA) is a publicly listed real estate business listed on the Australian Securities Exchange
102-6	Markets served	Ingenia Sustainability Report 2021 – Page 5 (About Ingenia Communities) Group Website – Our Business	The Group operates solely in Australia
102-7	Scale of the organisation	2021 Annual Report , Page 59, Consolidated Statement of Income; Page 60 Consolidated balance sheet; Page 172 Security holder information; Property Portfolio	
102-8	Information on employees and other workers	Ingenia Sustainability Report 2021 – Page 27 and 29 (Employment and Development & Diversity and Inclusion) Group Website – Our People	
102-9	Supply chain	Group Website – Modern Slavery Statement 2020	
102-10	Significant changes to the organisation regarding size, structure, ownership and its supply chain	2021 Annual Report , Page 1 (Directors Report)	
102-11	Precautionary principle or approach	Group Website – Corporate Governance Statement , Page 16, Corporate Policies and Procedures – Responsible Entity Risk Statement	
102-12	External developed economic, environmental and social charters	Ingenia Sustainability Report 2021 – Page 7 (Memberships and External Initiatives) Group Website – Memberships	
102-13	Membership of associations (industry) and national or international advocacy – hold position on governance body; provide funding or views membership as strategic	Ingenia Sustainability Report 2021 – Page 7 (Memberships and External Initiatives) Group Website – Memberships	
102-14	Statement from senior decision-maker	Ingenia Sustainability Report 2021 – Page 2 (A Message from our CEO)	
102-15	Key impacts, risks, and opportunities	Ingenia Sustainability Report 2021 – Page 12 (Materiality Assessment) Group Website – Materiality Assessment	

Number	Disclosure	Reference	Remarks/ Omissions
102-16	Values, principles, standards, and norms of behaviour	Ingenia Sustainability Report 2021 – Page 8 (Governance) Group Website – About Us, Vision and Values, Corporate Governance Statement , Page 12, Corporate Policies and Procedures – Code of Conduct	
102-17	Mechanisms for advice and concerns about ethics	Group Website – Corporate Governance Statement , Pages 12, 13 & 17, Corporate Policies and Procedures – Whistle Blower Policy	
102-18	Governance structure	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement	
102-19	Delegating authority	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement	
102-20	Executive-level responsibility for economic, environmental and social topics	Ingenia Sustainability Report 2021 – Page 9 (Governance) Ingenia Sustainability Report 2021 – Page 2 (A Message from our CEO) Group Website – Corporate Governance Statement , Page 5	
102-21	Consulting stakeholders on economic, environmental and social topics	Ingenia Sustainability Report 2021 – Page 14-15 (Stakeholder Engagement) Group Website – Corporate Governance Statement , Page 14	
102-22	Composition of the highest governance body and its committees	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Page 4	
102-23	Chair of the highest governance body	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Page 6	
102-24	Nominating and selecting the highest governance body	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Pages 1 & 6	
102-25	Conflicts of interest	Ingenia Sustainability Report 2021 – Page 11 (Governance) Group Website – Corporate Governance Statement , Pages 6, 11 & 12, Corporate Policies and Procedures – Code of Conduct, Anti-Bribery and Corruption Policy	
102-26	Role of highest governance body in setting purpose, values and strategy	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Page 1	
102-27	Collective knowledge of highest governance body	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Pages 6-10	
102-28	Evaluating the highest governance body's performance	Ingenia Sustainability Report 2021 – Page 9 (Governance) Group Website – Corporate Governance Statement , Page 11	
102-29	Identifying and managing economic, environmental and social impacts	Ingenia Sustainability Report 2021 – Pages 12-15 (Stakeholder Engagement and Materiality Assessment)	
102-30	Effectiveness of risk management processes	Group Website – Corporate Governance Statement , pages 18-20	
102-31	Review of economic, environmental and social topics	Group Website – Corporate Governance Statement , page 19	
102-32	Highest governance body's role in sustainability reporting	Group Website – Sustainability Group website – Corporate Governance Statement , page 2	
102-33	Communicating critical concerns	Group Website – Corporate Governance Statement , pages 18-20	

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Number	Disclosure	Reference	Remarks/ Omissions
102-35	Remuneration policies	2021 Annual Report, Remuneration Report, page 42-43, Group Website - Corporate Governance Statement , page 5	
102-36	Process for determining remuneration	2021 Annual Report, Remuneration Report, pages 42-43, Group Website - Corporate Governance Statement , page 5	
102-37	Stakeholders' involvement in remuneration	2021 Annual Report, Remuneration Report, page 41, Group Website - Corporate Governance Statement , page 14	
102-38	Annual total compensation ratio	Ingenia Sustainability Report 2021 - Appendix B (People Data)	
102-39	Percentage increase in annual total compensation ratio	Ingenia Sustainability Report 2021 - Appendix B (People Data)	
102-40	List of stakeholder groups	Ingenia Sustainability Report 2021 - Pages 14-15 (Stakeholder Engagement) Group Website - Our Stakeholders	
102-41	Collective bargaining agreements		There are no employees on collective bargaining agreements.
102-42	Identifying and selecting stakeholders	Ingenia Sustainability Report 2021 - Pages 14-15 (Stakeholder Engagement)	
102-43	Approach to stakeholder engagement	Ingenia Sustainability Report 2021 - Pages 12-15 (Stakeholder Engagement and Materiality Assessment) Group Website - Our Stakeholders	
102-44	Key topics and concerns raised	Ingenia Sustainability Report 2021 - Pages 12-15 (Stakeholder Engagement and Materiality Assessment)	
102-45	Entities included in the consolidated financial statements	2021 Annual Report, Page 1	
102-46	Defining report content and topic Boundaries	Ingenia Sustainability Report 2021 - Page 1 (About this Report)	
102-47	List of material topics	Ingenia Sustainability Report 2021 - Pages 12-13 (Materiality Assessment)	
102-48	Restatements of information	2021 Annual Report, Page 70	
102-49	Changes in reporting	Ingenia Sustainability Report 2021 - Page 1 (About This Report), Pages 12-13 (Materiality Assessment)	
102-50	Reporting period	Ingenia Sustainability Report 2021 - Page 1 (About this Report)	
102-51	Date of most recent report	Ingenia Sustainability Report 2021 - Page 1 (About this Report)	June 2021
102-52	Reporting cycle	Ingenia Sustainability Report 2021 - Page 1 (About this Report)	Annual
102-53	Contact point for questions regarding the report	Ingenia Sustainability Report 2021 - Page 1 (About this Report)	
102-54	Claims of reporting	Reporting has been referred to GRI	
102-55	GRI content index	Ingenia Sustainability Report 2021 - Appendix D (GRI Content Index) Group website - GRI Index	
102-56	External assurance		External assurance has not been sought

Number	Disclosure	Reference	Remarks/ Omissions
Topic-specific disclosures			
Management approach			
103-1	Explanation of the material topic and its boundary	Ingenia Sustainability Report 2021	Covered under section for each material topic
103-2	The management approach and its components	Ingenia Sustainability Report 2021	Covered under section for each material topic
Environment			
Energy			
302-1	Energy consumption within the organisation	Ingenia Sustainability Report 2021 - Page 20 (Energy and Emissions Performance)	Does not include Fund and development assets
Emissions			
305-1	Direct (Scope 1) GHG emissions	Ingenia Sustainability Report 2021 - Page 20 (Energy and Emissions Performance)	Does not include Fund and development assets
305-2	Energy indirect (Scope 2) GHG emissions	Ingenia Sustainability Report 2021 - Page 20 (Energy and Emissions Performance)	Does not include Fund and development assets
305-3	Other indirect (Scope 3) GHG emissions	Ingenia Sustainability Report 2021 - Page 20 (Energy and Emissions Performance)	Does not include Fund and development assets
305-4	GHG emissions intensity	Ingenia Sustainability Report 2021 - Page 20 (Energy and Emissions Performance)	Does not include Fund and development assets
Effluents and waste			
306-3	Waste generated	Ingenia Sustainability Report 2021 - Page 22	Does not include Fund and development assets
306-4	Waste diverted from disposa	Ingenia Sustainability Report 2021 - Page 22	Does not include Fund and development assets
306-5	Waste directed to disposal	Ingenia Sustainability Report 2021 - Page 22	Does not include Fund and development assets
Environmental compliance			
307-1	Non-compliance with environmental laws and regulations	Ingenia Sustainability Report 2021 - Page 18 (Environmental Compliance)	
Social			
Employment			
401-1	New employee hires and employee turnover	Ingenia Sustainability Report 2021 - Page 27 (Employment and Development)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Ingenia Sustainability Report 2021 - Page 26 (Employee Benefits)	Ingenia offers a selection of benefits to its employees which are consistent between full time and part time staff, with the latter being pro-rata.
401-3	Parental leave	Ingenia Sustainability Report 2021 - Page 26 (Employee Benefits)	

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Number	Disclosure	Reference	Remarks/ Omissions
Occupational health and safety			
403-1	Occupational health and safety management system	Ingenia Sustainability Report 2021 – Page 28 (Health and Safety)	
403-2	Types of injury and rates of injury, occupational diseases	Ingenia Sustainability Report 2021 – Appendix C (Health and Safety Data)	
403-4	Worker participation, consultation, and communication on occupational health and safety	Ingenia Sustainability Report 2021 – Page 28 (Health and Safety)	
403-5	Worker training on occupational health and safety	Ingenia Sustainability Report 2021 – Page 28 (Health and Safety)	
403-6	Promotion of worker health	Ingenia Sustainability Report 2021 – Page 28 (Health and Safety)	
403-9	Work-related injuries	Ingenia Sustainability Report 2021 – Appendix C (Health and Safety Data)	
Training and education			
404-2	Programs for upgrading employee skills and employee transition programs	Ingenia Sustainability Report 2021 – Page 27 (Employment and Development)	
404-3	Percentage of employees receiving regular performance and career development reviews	Ingenia Sustainability Report 2021 – Page 27 (Employment and Development)	
Diversity and equal opportunity			
405-1	Diversity of governance bodies and employees	Ingenia Sustainability Report 2021 – Page 29 (Diversity and Inclusion) Group Website – Corporate Governance Statement , page 13 Corporate Policies and Procedures – Diversity Policy	
405-2	Ratio of basic salary and remuneration of women to men	Ingenia Sustainability Report 2021 – Appendix C (Health and Safety Data)	
Child labour			
408-1	Operations and suppliers at significant risk for child labour	Ingenia Sustainability Report 2021 – page 34 (Human Rights) Group Website – Modern Slavery Statement 2020	
Forced or compulsory labour			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Ingenia Sustainability Report 2021 – page 34 (Human Rights) Group Website – Modern Slavery Statement 2020	
Human rights assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	Ingenia Sustainability Report 2021 – page 34 (Human Rights) Group Website – Modern Slavery Statement 2020	
412-2	Employee training on human rights policies or procedures	Ingenia Sustainability Report 2021 – page 34 (Human Rights) Group Website – Modern Slavery Statement 2020	
Public policy			
415-1	Operations with significant actual and potential negative impacts on local communities	Group Website – Corporate Policies and Procedures – Anti-Bribery and Corruption Policy	No political donations were made in the reporting period
Marketing and labelling			
419-1	Incidents of non-compliance concerning the health and safety impacts of products and services		There were no incidences of non-compliance

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