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27 September 2024

ASX Market Announcements

2024 Environmental, Social and Governance Report

Attached for release is GWA Group Limited's 2024 Environmental, Social and Governance Report.

For further information contact:

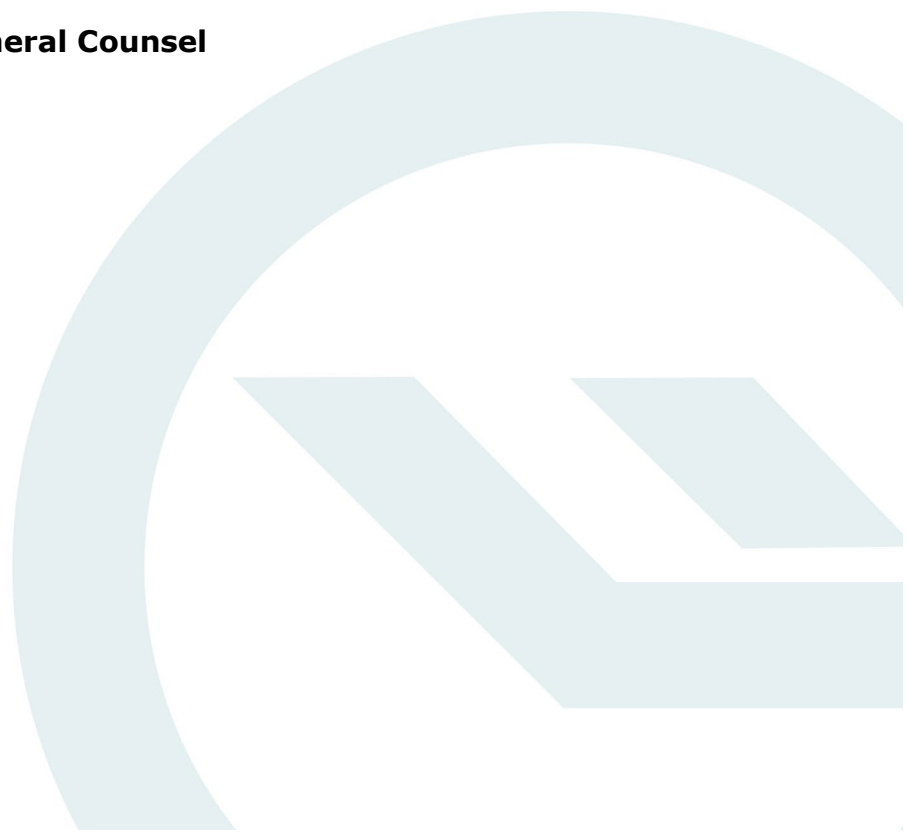
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This document was authorised for release by GWA's Company Secretary and General Counsel, at the direction of the Board.

Yours faithfully

Ernie Lagis

E. Lagis
Company Secretary and General Counsel



ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT

2024



GWA
Group Limited



Making life better through innovation in everyday water experiences.

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Darryl D McDonough
Chairman

Urs B Meyerhans
Managing Director and
Chief Executive Officer

Over the past financial year, GWA has continued to demonstrate a commitment to driving sustainable outcomes whilst achieving notable organisational growth in a changing market and delivering lasting value to our stakeholders.

Our performance is a testament to our unwavering commitment to integrate sustainable and responsible practices within our operations and across our value chain. We recognise that driving change requires collaboration and relationship building. Over the past 12 months, we have continued to work with stakeholders including employees, customers, plumbers, merchants, suppliers and community members to drive sustainable outcomes and build innovative and durable water solutions.

We have reduced Scope 1 emissions, largely from the ongoing transition of our Australian fleet to hybrid vehicles, and we continued our journey towards developing lead-free tapware. The latter matter is aimed at ensuring customer safety and well-being, and will also ensure compliance with upcoming regulatory changes. In FY2024, our operational water and electricity consumption saw an increase compared to the previous year. We are investigating our water usage and Scope 2 emissions to identify opportunities for improvement, and acknowledge the need to also maintain focus on initiatives to reduce waste.

We continue to enhance our social impact by implementing initiatives that benefit our employees, customers and communities. Our commitment to supporting non-profit and community organisations has also remained strong. By adopting agile work practices to foster internal cross-team collaboration, we have achieved higher employee engagement scores compared to the previous year. In terms of the gender pay gap, FY2024 saw a wider pay gap compared to the previous year due to changes in calculation methodology and the increased number of appointments made at a clerical classification level secured by female applicants.

Our 'Reflect' Reconciliation Action Plan was endorsed by Reconciliation Australia and we continue to work toward implementation of actions with the aim of building respectful relationships and creating opportunities with Aboriginal and Torres Strait Islander peoples.

Governance continues as a top priority for GWA. We undertook initiatives to review and continuously improve our risk management framework, data security systems and modern slavery practices, and we are proud to have obtained ISO27001 certification for our Caroma Smart Command technology.

ESG metrics and impacts are regularly reported to the Executive Leadership Team and Board, enabling us to track progress, identify areas for improvement, and demonstrate our ongoing commitment to creating stakeholder value.

We are proud of our achievements and progress to date and will continue to focus on improvement to deliver lasting value to our customers, employees, communities and the environment.

Darryl D McDonough
Chairman

Urs B Meyerhans
Managing Director and
Chief Executive Officer

27 September 2024

ABOUT
THIS REPORT

GWA's 2024 ESG Report outlines the organisation's sustainability performance and achievements for the financial year ending 30 June 2024.

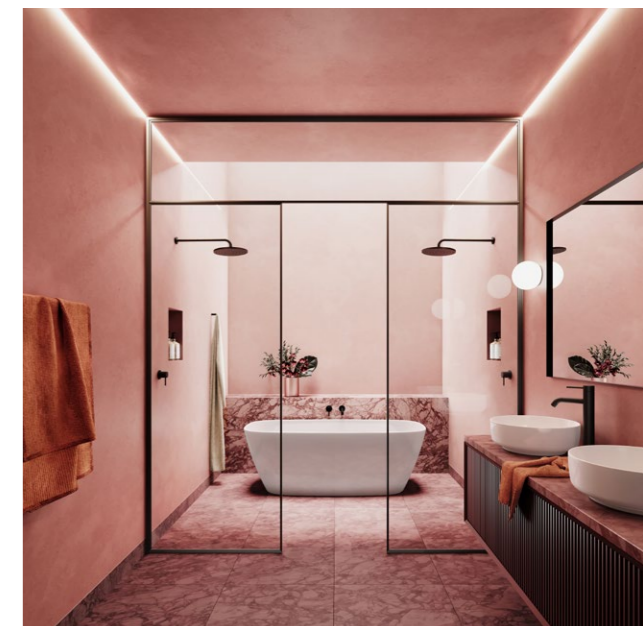
This report highlights the initiatives undertaken by GWA in the second year of implementing its ESG Approach and Roadmap, and reporting around the Environmental, Social and Governance pillars. It forms part of GWA's wider suite of external reporting including:

- [GWA's Annual Report](#)
- [GWA's Workplace Gender Equality Report](#)
- [GWA's Tax Transparency Report](#)
- [GWA's Modern Slavery report](#)
- [GWA's Corporate Governance Statement](#)

The approach to ESG reporting includes reference to topic standards set out by the Global Reporting Initiative (GRI). The Appendix of this report outlines the GRI Statement of Use and Content Index. In FY2024, GWA has reported on the GRI metrics deemed most relevant at this point in time. As part of the commitment to continuous improvement, GWA intends to enhance its reporting maturity and alignment with the GRI in the coming years.

GWA is aware of the proposed mandatory climate-related financial disclosures in the Australian context. In April 2024, the Australian Accounting Standards Board (AASB) set an indicative deadline to finalise its Australian Sustainability Reporting Standards (ASRS) on climate-related financial disclosures by the end of August 2024.

GWA is currently identifying the necessary actions to ensure future compliance with ASRS. In the interim, ESG reporting activities will be enhanced through increased alignment with frameworks such as the Global Reporting Initiative (GRI) and Taskforce on Climate-related Financial Disclosures (TCFD).



GWA Group Limited (GWA) is a leading innovator, designer, importer, and supplier of products and solutions, focused on the delivery of sustainable water solutions for bathrooms, kitchens, and laundries.

GWA owns and distributes state of the art, market-leading products and solutions across a vast range of toilets, tapware, showers, basins, baths, kitchen sinks, laundry tubs, bathroom/ kitchen accessories and valves and spare parts. GWA is at the forefront of innovation, pioneering the integration of intelligent bathroom systems by incorporating Internet of Things (IoT) smart water management solutions into its products.

GWA oversees and maintains sales and distribution networks across its primary markets of Australia, New Zealand, and the United Kingdom. We are highly regarded within the plumbing and construction industry, recognised for our technological capabilities, commitment to water conservation, product reliability and quality, technical expertise, and excellent customer service.

GWA upholds quality and cost-efficient long-term supply agreements with select exclusive manufacturing partners across Asia and Europe.

The experienced senior management team at GWA excels in design, research and development, brand building, customer engagement, supply, and distribution. GWA is committed to growing shareholder value by transforming everyday water experiences through sustainable water solutions. GWA's strong market position, market-leading brands and significant growth opportunities underpin this overarching commitment.



GWA'S BRANDS

CAROMA
MADE FOR LIFE – AUSTRALIA'S
BATHROOM BRAND

At Caroma, we believe bathrooms are more than just functional spaces — they're integral parts of our daily lives. For over 80 years, we have dedicated ourselves to developing purpose-built products and solutions that are designed for living and built for life. As industry leaders, we place people at the heart of everything we do. The Caroma team is committed to developing inspiring and innovative products for all needs, using our knowledge and expertise to ensure every detail enhances the way we all live, now and into the future. With a heritage of delivering innovation in bathroom solutions, Caroma is renowned for combining function, form, and design aesthetics to provide enjoyable and reliable product experiences.

METHVEN
CREATING AMAZING WATER EXPERIENCES

At Methven our mission is to create an amazing water experience while being mindful of water usage. Every day at Methven, since 1886, we have been creating amazing water experiences. Methven is renowned for its exquisitely crafted, award-winning showers, taps and valves. Over the years, we have learned to harness the power of water to cleanse, calm, refresh and invigorate. And it is this expertise, combined with our enthusiasm for innovation and design — that fuels our ongoing mission to create amazing water experiences.

OTHER BRANDS

CLARK — Since 1941, Clark has been devoted to improving the aesthetics and utility of Australian kitchens, bathrooms, and laundries. The Australian in-house design team have crafted and engineered a range of products right here in Australia that are thoughtfully simple yet refreshingly smart, no matter how tight the budget.

DORF — For over 75 years Dorf has been a pioneering staple solution in tapware installed across Australia, known for strong aesthetics in products spanning bathroom, kitchen and laundries. Quality is the heart-piece of Dorf, as it was initially created to combat Adelaide's corrosive water. Carrying this same emphasis on quality to the present day, Dorf is committed to exceptional quality and contemporary designs in all its tapware fittings, showerheads, bath outlets and other bathroom accessories.

DEVA — With a heritage of over 30 years supplying taps and showers to the UK market, Deva has developed a reputation for providing exceptional service and customer care by delivering high quality products at competitive prices.



OUR BRANDS



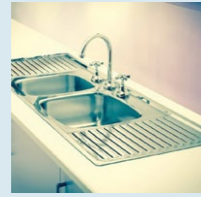
HISTORY



1980

World's First Dual Flush Toilet

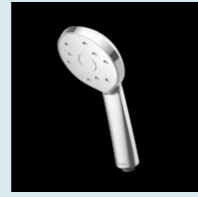
In 1980, Caroma developed the first Dual Flush toilet which saved approximately 32,000 litres of water per household annually through the introduction of full/half flush technology, allowing homeowners and businesses to have the option of an 11L (full) or 5.5L (half) flush.



1986

Australia's First Single Piece Sink

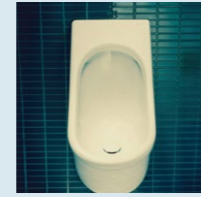
During the 1980s, Clark was the first in Australia to successfully launch Monobloc sinks made from a single piece of stainless steel.



2004

Methven Satinjet® Shower

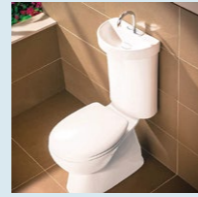
Unlike conventional showers, the award-winning Satinjet® uses unique twin-jet technology to create optimum water droplet size and pressure, with over 300,000 droplets per second.



2006

First WELS 6 Star Urinal

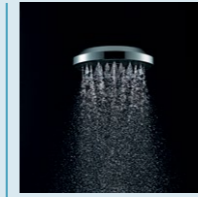
In 2006, the Caroma Cube 0.8L Smartflush® Urinal technology was the first to achieve the maximum 6 Star Water Efficiency Labelling Scheme (WELS) rating for water conservation, leveraging technology to maximise water efficiency by eliminating unnecessary false flushing.



2009

First WELS 5 Star Toilet Suite

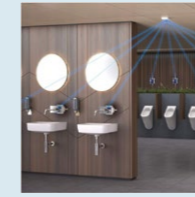
The Caroma Profile 5 toilet was Australia's first 5 Star toilet suite featuring a cistern with a dual-flush push button and spout combination. The design enables the same water to be used for two purposes, fresh water is first used for hand washing and then flows into the cistern to ultimately flush the toilet.



2015

Methven Aurajet® Shower

The award-winning Aurajet® technology delivers a full-bodied spray with maximum body contact. Delivering a highly efficient shower with 20% more spray force and twice the amount of water contact on skin than a conventional Methven shower.



2018

Caroma Smart Command® Touchless Intelligent Bathroom System

In October 2018, Caroma announced the next evolution in sustainable water management with the launch of Caroma Smart Command®, a comprehensive touchless intelligent IoT solution for commercial bathrooms. In 2019 Caroma Smart Command® won the Good Design Award Best in Class from Good Design Australia.



2019

Caroma Adjustable Flushpipe

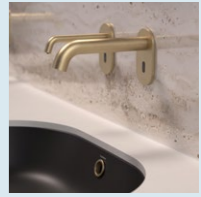
For behind the wall concealed toilet suites the pans require precise placement of the flush water inlet. Any variation from specified floor levels will require expensive rectification work to install the toilet pan. Caroma's new adjustable flushpipe allows plumbers to quickly realign the water inlet without visible damage to bathroom walls, saving on significant rectification costs and on-site time.



2021

Caroma GermGard®

Caroma GermGard® protection is a unique, proprietary antimicrobial formula that kills a minimum of 99.9% bacteria it comes into contact with, when applied to products. This technology not only helps prevent the spread of bacteria but also makes cleaning easier.



2022

Caroma Sensor Tapware Range

Introduced in both tap and soap dispenser configurations to provide a premium touchless handwashing experience in commercial and residential bathrooms for optimal hygiene, convenience and style. Caroma touchless activation technology is also designed to reduce accidental water waste.

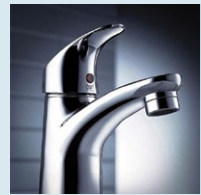
1980s

1990s

2000s

2010s

2020s



1985

Australia's First Single Lever Mixer Tap

Dorf was the first tap brand in Australia to introduce a single-lever mixer — Flickmixer. Still today, the name 'Flickmixer' is regularly used to refer to any mixer tap.



1993

First Reduced Flush Dual Flush Toilet 6L/3L

As a major step change to reduce global water usage, Caroma launches a range of 6L full/3L half flush toilet suites. Significantly reducing the traditional 11L (full)/5.5L (half) flush systems with matching reduced flush pan technology. The technology won the Australian Design Award together with the Powerhouse Museum Award.



2005

Caroma Smartflush® Toilet

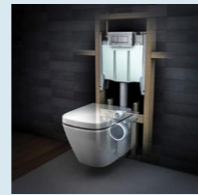
In 2005, Caroma's Smartflush® technology won the Australian International Design Award and Home Beautiful Product of the Year. Caroma Smartflush® reduces water consumption further to only 4.5L (full) or 3L (half) flush.



2009

Patented Orbital® Connector

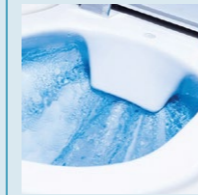
Designed to overcome major issues around plumbing set-out connections, extending set-out up to a 50mm radius. A solution that solves common installation issues and saves time for plumbers; a flexibility welcomed by the plumbing community.



2009

Caroma Invisi Series II Toilet

In 2009, Caroma launched the Invisi Series II range and won the Australian International Design Award.



2016

Caroma Cleanflush® Toilet

Caroma Cleanflush® uses patented rimless technology combining Caroma's unique flush and flow innovation to improve hygiene and cleaning effectiveness whilst still leveraging the lowest water per flush usage available. In 2016, Caroma won the Best in Class, Good Design Award for the Cleanflush® technology toilet range.



2018

Methven Vjet® Shower

The award-winning Vjet® technology allows the user to activate a seamless spray transition — from a firm, invigorating shower spray, to a gentle, enveloping warmth and everything in between. Crafted from high grade stainless steel which is both stylish and durable.



2020

Caroma Smart Command® Intelligent Shower and Eco-Valve

Caroma Smart Command® launched two new products as part of its water solutions system. The Intelligent Shower's control mechanism, shower display and 'smart diversion of pre-warmed water' can reduce a building's water usage. The Eco-Valve can prevent major and minor leaks within a building and as such save water.



2021

Methven Kiri MK2 Low Flow Shower

Methven launched Kiri MK2 Low Flow Shower into the Australian market in 2021. With a WELS 5 star, 5.5L/min rating and the inclusion of award-winning Satinjet® technology, this product delivers superior performance and comfort whilst saving water and energy and supports the sustainability goals of commercial end of trip facilities.



2023

Caroma Smart Toilets

Designed in Australia to incorporate the latest smart technology for enhanced user experience, combined with Cleanflush rimless technology and GermGard antimicrobial protection for superior hygiene performance. These premium toilet suites feature an enviable aesthetic and a range of functionality to make everyday living more convenient.

ESG APPROACH

GWA is committed to driving sustainable outcomes across the organisation. ESG principles are embedded in the organisational strategy and serve as one of the foundation pillars to guide actions towards building ‘a sustainable business that drives value and promotes growth’.

GWA's ESG approach was informed by an initial assessment of material ESG-related issues relevant to the organisation.

The process included stakeholder engagement and an internal assessment of risks and opportunities, which are embedded in what are now risk management frameworks and processes.

The ESG approach adopted revolves around the 3 pillars of ESG, each with specific focus areas. Responsibility for each pillar has been assigned to a member of the ESG Steering Committee. More information on ESG governance and risk management is on page 30.

ESG considerations are integrated throughout GWA's production chain, from the design process to the installation of products in customers' homes and businesses, and beyond.

The approach to ESG guides relationships and close collaborations with stakeholders, including plumbers, who are one of GWA's most important stakeholders. To drive strategic and sustainable outcomes, GWA engages with plumbers on ESG-related topics such as education, innovation and community. We are proud to collaborate with our key stakeholders to provide innovative solutions that drive positive social and environmental outcomes.

GWA regularly reviews and updates its approach to ESG, and is guided by the evolution of national and global reporting frameworks. Looking ahead, GWA acknowledges the proposed mandatory climate-related financial disclosures as established by the Australian Sustainability Reporting Standards (ASRS) and the approach to ESG will continue to evolve as we prepare to comply with reporting requirements as they are introduced.

ESG ROADMAP

GWA's approach to ESG is guided by a comprehensive ESG Roadmap which aligns with the corporate strategy and foundational ESG principles.

This roadmap outlines initiatives that enable GWA to address ESG risks and opportunities. GWA uses a methodical approach to formulating the roadmap, focusing on areas under GWA's direct control and areas where we can exert short to medium-term influence. The roadmap balances the resources needed for implementation while managing the demands of a wide variety of stakeholders.

Progress towards the targets and initiatives set out in the roadmap is monitored and managed by the ESG Steering Committee, and regularly reported to the Executive Leadership Team and Board. We continuously work to maintain and advance the ESG Roadmap to ensure it aligns with our corporate strategy and foundational ESG principles.

In July 2024, GWA's 2027 Strategy was officially endorsed by the Board of Directors. This strategy expands on the foundations created by the former strategy, focusing on customer first and profitable volume growth across 5 key focus areas – Win the Plumber, Care, Residential, Commercial and Merchants. It continues to be supported by 4 key enablers – Innovation, Digital, ESG and People. GWA's 2027 Strategy is illustrated on the following page.

STRATEGY ON A PAGE

Making life better through innovation in everyday water experiences

OUR STRATEGY

To be the trusted partner in the delivery of sustainable water solutions for bathrooms

CUSTOMER FIRST



PROFITABLE VOLUME GROWTH

OUR STRATEGIC FOCUS

Win the plumber

Care

Residential

Commercial

Merchants

STRATEGIC GROWTH

OUR ENABLERS

Innovation

Digital

ESG

People

OUR CULTURAL PILLARS



We are one team



We are customer focused



We care for each other

2024 ESG HIGHLIGHTS

COMMUNITY

\$49,342

Donated to the Smith Family

'REFLECT'

RECONCILIATION ACTION PLAN
endorsed by Reconciliation Australia

PEOPLE

41%

Female workforce participation rate,
aligned with GWA's target

1,589

Worker insights, enhancing visibility
and actions to improve workplace safety

22 HOURS

Average total formal training
hours per employee



ENVIRONMENT

407,082 kWh

Total solar power generation from solar
power systems at GWA's sites in Prestons,
NSW and Pinkenba, QLD

309 tonnes CO₂e

GROSS SCOPE 1 (DIRECT) EMISSIONS
A 12% reduction in FY2024 compared with
prior 12 month reporting period

AUSTRALIAN PACKAGING COVENANT ORGANISATION (APCO)

On track for 2025 targets with

89%

of all GWA products in Australian and
New Zealand featuring packaging
made from reusable, recyclable,
or compostable materials

GOVERNANCE

33%

Female participation rate on Board,
non-executive directors

Obtained **ISO/IEC 27001 CERTIFICATION**
for Caroma Smart Command

PRODUCT SUPPLIER COMPLIANCE AUDITS

100%

RESPONSE RATE on environmental
assessments from direct spend
product suppliers

GWA is committed
to creating a
positive impact
on employees,
customers and the
community.

ENVIRONMENT

GWA’s commitment to reducing environmental impacts are prioritised both within the organisation and beyond. This commitment is reflected through the development of innovative and durable water solutions, as well as the implementation of sustainable business practices.

Continuous improvement sits at the heart of GWA’s environmental strategy, which comprises four key focus areas: water, waste, energy and products. The approach towards environmentally sustainable activities within GWA’s organisation and across the value chain continues to mature.

GWA takes pride in its accomplishments this year, including advancing the transition to a hybrid fleet of company vehicles to reduce emissions, and actions to work towards “lead free” status in tapware.



Over **87%** of Caroma taps are 5 or 6 Star WELS rated, with **95%** of Caroma sanitaryware products being 4 Star WELS rated.

WATER

GWA prioritises the development of innovative and efficient water solutions, recognising water as a precious resource. This commitment is evident in the ongoing efforts to enhance products and services, with sustainable water consumption and quality serving as central pillars driving product innovation.

OPERATIONAL WATER USAGE

A majority of GWA’s products and packaging are sourced from third party suppliers, which restricts the use of operational water within controlled facilities. GWA emphasises minimising potable water consumption for the end-user across new product development initiatives. This commitment is evidenced throughout the product range, such as the dual-flush systems, low flow shower spray technology, and Caroma Smart Command suite of products. Each of these innovations is designed to reduce water usage throughout the product lifetime.

Table 1 provides an overview of GWA’s operational water consumption across its controlled facilities. FY2024 observed an increase in operational water consumption in Australia and a decrease in New Zealand and the United Kingdom. GWA is investigating this performance and will explore solutions for improvement.

Table 1: Operational water consumption

Region	Unit	FY2023	FY2024
Australia	Litres	4,904	5,595
New Zealand	Litres	751	291
United Kingdom	Litres	162	114
China	Litres	0	0
Total	Litres	5,817	6,000



GWA’s Experience and Distribution Centre at Avondale, NZ continues to harvest recycled rainwater. In FY2024, the facility harvested 135 mega litres of recycled water compared to 234 mega litres produced in FY2023. This decline is attributed to lower rainfall in the region and repair works which resulted in the system being temporarily offline. GWA is reviewing the potential of installing smart metering devices in other facilities with established rainwater recycling systems i.e. Pinkenba (QLD), Derrimut (VIC) and Prestons (NSW), to measure the amount of recycled rainwater used. The total capacity of the rainwater systems across all of GWA’s sites is 95,000 litres.

IMPROVING WATER QUALITY

GWA understands the critical importance of clean and safe water for people’s wellbeing. Therefore, ensuring the delivery of clean and safe water is central to the product design philosophy. GWA contributes to this goal by continually striving to meet and exceed the Australian and New Zealand regulation for “lead free” tapware. The measures adopted have put GWA ahead of the planned roadmap to achieve lead free compliance by the mandated dates in Australia and New Zealand, mitigating any risks associated within the organisation’s operations and broader value chain.

WASTE

GWA recognises the significant impact the construction industry can have on waste management, and therefore focuses on minimising the generation of waste and stimulating circular practices through the development of durable products with a long lifespan.

GWA’s approach to waste management is two-fold, reducing waste for customers and optimising operational waste management. For customers, GWA develops modular designs and creates products that are easily upgradable and adaptable, catering to the needs of different market segments. GWA prides itself on creating durable and flexible water solutions that enhance efficiency at every stage of their lifecycle. Additionally, the aim is to continually engage with suppliers to explore opportunities for redirecting waste streams with the aim to close the loop.

CASE STUDY

Snapshot of GWA’s lead-free journey in Australia

The “WaterMark scheme” in Australia ensures that plumbing materials and products are fit for purpose and appropriately authorised for use in plumbing and drainage installation. The Australian Building Code Board has decided to limit the allowable lead content in plumbing products that contain copper alloys and are intended for use in contact with drinking water.

From 1 May 2026, only “lead free” versions of identified products — such as sink mixers and basin mixers — will be authorised to be installed in plumbing systems. In this context, “lead free” is defined for products and materials in contact with drinking water as having a weighted lead content of not more than 0.25%. After 1 May 2026, products made with the existing standard brass composition will no longer be permitted to be installed in Australia.

GWA has identified over 600 of its products affected by this mandate. To effectively navigate this change, a phased approach was initiated to transition the product lines for both residential and commercial markets. This phased approach allowed the teams to co-ordinate the transition to limit the gap between supply and demand:

- Phase 1** — Focus on ‘hero’ product ranges, to give customers the choice of desired products early in the transition;
- Phase 2** — Focus on core Caroma and Clark ranges;
- Phase 3** — Focus on remaining Caroma, Dorf, Methven and Stylus ranges;
- Phase 4** — Transition New Zealand ranges to be lead free.

GWA has achieved lead-free WaterMark approval for all the impacted Australian products. As of June 2024, 29% of impacted products have been transitioned after selling out the existing stock of non-lead variants.



PACKAGING & OPERATIONAL WASTE

GWA's achievements in reducing waste on the customer side are exemplified by its active membership in the Australian Packaging Covenant Organisation (APCO). APCO outlines the responsibilities of businesses and government authorities towards responsible packaging. As a signatory to the APCO, GWA is committed to improving the recyclability of packaging, demonstrated through localised project efficiencies and enterprise level improvement aimed at reducing packaging waste. These efforts are further supported by innovation in the form of Caroma EasySwitch technology (i.e. universal in-wall body system), modular designs and the Plumbers Bundle, which can reduce the need for extensive tiles-off renovations and provide customers with the flexibility to retrofit their bathrooms, thereby reducing waste generation and saving time.

CASE STUDY

Extending project level efficiencies

GWA supported the Destination Brisbane Consortium (DBC) in consolidating delivery of bathroom fixtures for the Queens Wharf project and contributing to ongoing operational and maintenance efficiencies by introducing "Caroma Smart Command" products and solutions, enabling water management controls and remote monitoring of bathroom fixtures and fittings.

This delivery initiative offered DBC significant practical benefits and environmental advantages, including improved materials handling, logistics efficiencies, reduced packaging and waste management, inventory control, and supply coordination for the construction installation teams. This resulted in over 4,200kg or over 99% of packaging being recycled and diverted from landfill in FY2024.

In terms of GWA's operational waste management, against the backdrop of an increase in both inbound and outbound volumes in FY2024, GWA has slightly reduced waste generation while retaining similar levels of landfilling. To reduce waste generation and disposal to landfill in the future, GWA is in the process of implementing several strategies to optimise operational waste management practices. These include reducing single-use packaging materials and bulk packing larger products, such as sinks and baths to reduce individual packaging requirements.

Table 2: Operational waste management

Metric	Unit	FY2023*	FY2024
Total weight of general waste generated	Tonnes	366	346
Total weight to landfill	Tonnes	223	224

* This report acknowledges a change in the FY2023 figures previously reported attributed to an error in data capture of the distribution centre in Derrimut.

WASTE DIVERTED FROM DISPOSAL

Diverting waste from landfill is a crucial initiative for GWA due to the impact on land, water, and ecosystems. In FY2024, GWA experienced a decline in the amount of operational waste recycled. This decrease is primarily attributable to the product mix and limited waste diversion route of inventory transactions during this period.

GWA remains dedicated to improving waste diversion strategies, by exploring opportunities to improve recycling processes and engaging with suppliers to reduce packaging waste.

Table 3: Operational waste diverted from disposal

Metric	Unit	FY2023*	FY2024
Total weight diverted from landfill and recycled	Tonnes	143	122

* This report acknowledges a change in the FY2023 figure previously reported attributed to an error in data capture of additional waste which was diverted from landfill.

CASE STUDY

APCO commitment: Reducing waste through sustainable packaging

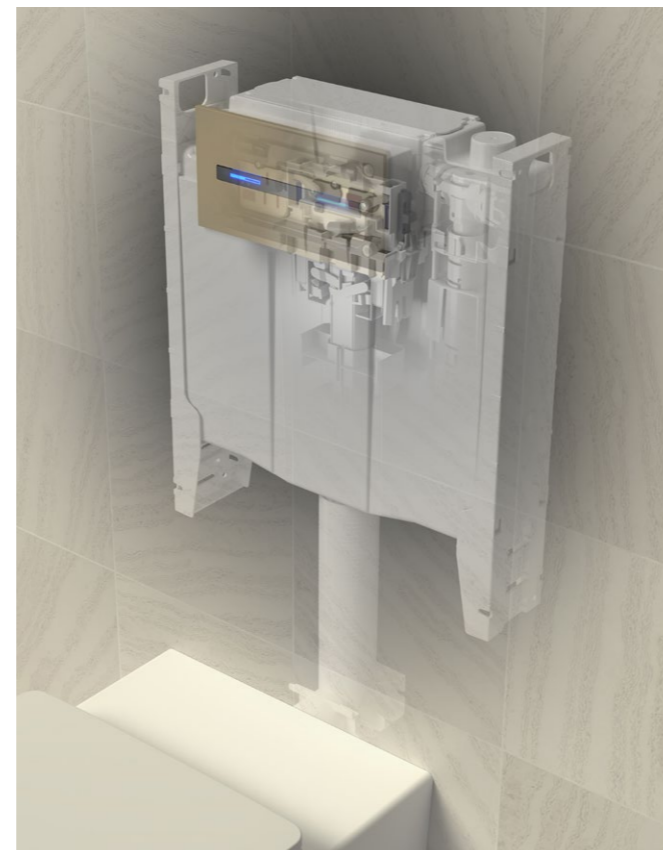
GWA's approach to sustainable packaging has enabled reduced reliance on single-use plastics and minimisation of the carbon footprint where possible. GWA is on a journey of continuous improvement to build upon successes to meeting APCO's 2025 targets.

GWA has formalised a strategy with the following targets to reach the APCO 2025 goals:

- Target 1:** 100% reusable, recyclable or compostable packaging;
- Target 2:** 70% plastic packaging being recycled or composted;
- Target 3:** 50% average recycled content included in packaging;
- Target 4:** The phase out of problematic and unnecessary single-use plastics packaging.

In FY2024, GWA has achieved the following in its Australian and New Zealand operations:

- Target 1:** 89% of products feature packaging made from reusable, recyclable, or compostable materials.
- Target 2:** 60% of plastics used are from recycled or compostable packaging. To meet the goal of 70%, continued efforts are being made to reduce blister plastics in internal packaging.
- Target 3:** 69% of average recycled content is used in packaging, which exceeds the 50% target.
- Target 4:** Reduced plastic packaging waste and environmental impact on over 105,600 product units.



In FY2024, 89% of products feature packaging made from reusable, recyclable or compostable materials.

ENERGY & EMISSIONS

GWA acknowledges the significance of energy transition and decarbonisation in contributing to the broader climate agenda. This is exhibited by the cognizance of the organisation's own emissions footprint and evaluation of alternatives in reducing emissions.

GWA's strategy roadmap includes measures to assess, monitor and mitigate Scope 1 and Scope 2 emissions, alongside a plan for investigating the most appropriate approach for calculating and reporting on Scope 3 emissions. It addresses the need of setting practical climate goals, aligned with GWA's long-term vision of fostering sustainable improvements within and beyond the organisation.

ENERGY

Energy consumption from GWA's business facilities spans across 7 offices, 3 experience centres and 6 distribution centres. GWA continues to generate solar power from its distribution centres at Prestons, NSW and Pinkenba, QLD. The facility in Prestons is equipped with a 250kW solar panel system, while Pinkenba has a 100kW solar panel system.

The 250kW solar panel system installed at distribution centre in Prestons, NSW generated 334,354kWh of solar power in FY2024. The 100kW solar panel system installed at distribution centre in Pinkenba, QLD generated 72,728kWh of solar power in FY2024.

This solar power generation not only helps to reduce the reliance on the grid but also delivers significant environmental benefits by reducing operational carbon emissions. Through this initiative, GWA has successfully avoided 280 tonnes of CO₂ emissions in FY2024.



GREENHOUSE GAS EMISSIONS

GWA continues to prioritise the measurement and monitoring of sources of carbon emissions, focusing on direct and indirect emissions (Scope 1 and Scope 2). GWA considers that support from suppliers across the value chain will be required to achieve emission reductions. In terms of the operational electricity usage, there are ongoing investigations to reduce operational electricity usage and decrease reliance on the grid. This could include deploying additional renewable energy sources and enhancing energy efficiency across GWA facilities.

Scope 1 emissions

Aligned to the commitment to reduce its carbon footprint in FY2024, GWA has proactively managed the transition of its Australian fleet to hybrid vehicles, contributing to a direct reduction in Scope 1 emissions in the region during this period.

Table 4 provides a comprehensive overview of global fleet operations and the current status of the hybrid fleet transition efforts, and summarises the progress made across different regions as of June FY2024. Plans are in place to undertake a similar rollout of hybrid vehicles across the regions of New Zealand and the United Kingdom, as vehicle leases present for renewal.

Table 4: Overview of global fleet transition to hybrid

Regions	Non-hybrid variant	Hybrid variant	Total no. of vehicles
Australia	2	47	49
New Zealand	12	0	12
United Kingdom	7	3	10
Total	21	50	71

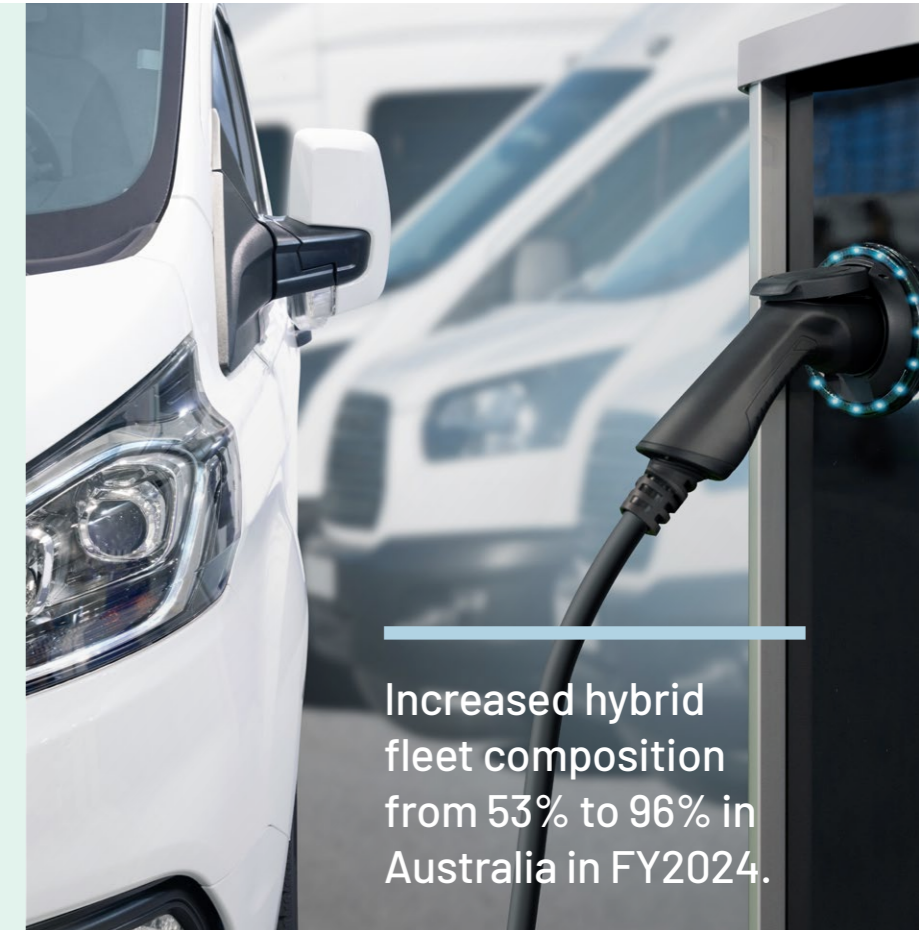
CASE STUDY

Transitioning to a hybrid fleet

To reduce emissions, GWA is transitioning to a hybrid fleet in Australia. Despite global semiconductor shortages and logistical disruptions, GWA has successfully increased its hybrid fleet composition from 53% to 96% in Australia in FY2024.

The sourcing activity was completed within three months in FY2024, facilitated by strong collaboration across various business units, enhanced supplier relationships and regular communication, ensuring timely delivery and cost efficiency.

The transition to a predominantly hybrid fleet is part of GWA Group's ongoing journey to reduce emissions. The shift resulted in an estimated **10% reduction in emissions** compared to the previous fleet composition in Australia, demonstrating GWA's commitment to environmental stewardship and focus on continuously improving GWA's sustainability practices.



Increased hybrid fleet composition from 53% to 96% in Australia in FY2024.

Scope 1 emissions are reported in the below table 5.

Table 5: Scope 1 (Direct) Greenhouse Gas emissions

Scope 1 emissions	Unit	FY2023	FY2024*
Australia	Tonnes CO ₂ e	236	181
New Zealand	Tonnes CO ₂ e	66	73
China	Tonnes CO ₂ e	0	0
United Kingdom	Tonnes CO ₂ e	49	55
Total	Tonnes CO₂e	351	309

* This report acknowledges a change in methodology for calculating FY2024 Scope 1 emissions. It includes disaggregating vehicle categories into sub-classes and applying more precise emission factors per vehicle class.

Scope 2 emissions

For the period ending 30 June 2024, the gross indirect emissions from operational energy consumption was 1,299 tonnes of carbon dioxide equivalent. GWA is exploring opportunities to bring down electricity-driven energy consumption and its related emissions from facilities, notably through an increase in the use of solar power.

Table 6: Scope 2 (indirect) Greenhouse Gas emissions

Scope 2 emissions	Unit	FY2023	FY2024*
Australia	Tonnes CO ₂ e	1,238	1,254
New Zealand	Tonnes CO ₂ e	35	37
China	Tonnes CO ₂ e	0	0
United Kingdom	Tonnes CO ₂ e	4	8
Total	Tonnes CO₂e	1,277	1,299

* This report acknowledges a change of emission factors used for calculating FY2024 Scope 2 emissions, which are calculated using marked-based emissions. Total location-based emissions for FY2024 are 1,098 Tonnes CO₂e.

PRODUCT STEWARDSHIP & SUSTAINABLE SOURCING

At GWA product stewardship is a critical component of the organisation’s sustainability efforts, and is reinforced by the continued work with suppliers in minimising the environmental impacts of products throughout their lifecycle.

GWA implements robust product stewardship practices to uphold sustainable business practices and ensure long-term environmental and social responsibility. Through iterative design processes, GWA implements stringent design specifications and careful selection of materials in collaboration with supply partners. While many of the materials used by GWA, such as vitreous china or metals, are traditional to the industry, there is a continuous review of products to reduce their environmental footprint.

To this end GWA considers:

- The choice of production materials, including the feasibility of using recycled or lower-impact alternatives; and
- The materials and methods used for packaging during transportation and distribution of products.

SUSTAINABLE MATERIALS

Historically, GWA products have been manufactured using traditional materials such as vitreous china, brass, stainless steel and polypropylene, which have proven durability and well-established supply chains. However, in response to growing environmental concerns over resource usage, emissions and water consumption, GWA is taking steps to investigate the integration of more recycled and environmentally friendly materials into the value chain, through active collaborations with partners, including plumbers and suppliers.



SUSTAINABLE PRODUCTS

GWA has successfully developed a range of products aimed at the efficient usage of resources, both during production and consumption. The Plumbers Bundle exemplifies this approach, offering a collection of products that have proven beneficial, not only in terms of revenue generation but also in terms of providing customers with flexibility to repair their bathrooms, thereby extending the lifetime of their bathroom assets and ultimately avoiding the waste associated with bathroom renovations.

Other initiatives in modular design and construction have proven to be well received across the various customer segments. Modular design promotes the use of standardised parts to simplify installation today and facilitate retrofit applications in the future. Such designs lead to greater flexibility to address customer needs, leading to significant waste reduction and consequently environmental impacts.

Additionally, GWA’s product lines such as the patented Unioribital Connector and Caroma Adjustable Flush pipe have been designed to solve common installation issues, avoiding the need to carry out rectification work such as removing tiles and resetting wall and floor pipes. Such examples demonstrate GWA’s focus on innovative solutions that address stakeholder requirements, whilst improving sustainable outcomes for today and tomorrow.

LOOKING FORWARD

GWA’s ESG roadmap proposes an environmental impact reduction strategy, addressing energy use and emissions reduction. Following the work completed to baseline GWA’s emissions, GWA has deferred the commissioning of a formal Emissions Reduction Plan to FY2025.

GWA will continue to advance efforts in:

1. Setting incremental emission reduction targets and goals.
2. Implementing proactive steps to advance renewable energy alternatives and circular economy methodologies for reduced environmental impacts from direct controlled operations.
3. Developing initiatives to integrate climate related risk and opportunity assessment to the enterprise level risk management frameworks.

SOCIAL

GWA is committed to creating a positive and lasting impact on employees, customers, and the community.

CULTURAL PILLARS

To help bring GWA’s purpose to life, an approach has been developed that is centred around three cultural pillars.

The three cultural pillars serve as guiding principles for the culture and initiatives within and beyond the organisation: “We Are One Team”, “We Are Customer Focused”, and “We Care For Each Other”.

These pillars enable GWA to continue to foster a sense of unity amongst employees, improve relationships with customers and suppliers, and cultivate a collaborative and inclusive workplace for all.



SOCIAL FOCUS AREAS

Aligned to these cultural pillars are four social focus areas, aimed at promoting growth and development opportunities through robust policies, programs and practices.

Talent Development – Growing a leading organisation: reflects GWA’s ongoing commitment to engaging, empowering and developing employees. This is achieved by providing continuous learning opportunities, offering personalised career growth pathways, and fostering cross team collaborations through agile ways of working.

Diversity & Inclusion – Fostering a diverse and inclusive culture: centres around cultivating a diverse, equitable and inclusive environment where every individual feels valued, respected, and connected. GWA firmly believes that a diverse workforce ignites innovation, enriches perspectives, and propels the organisation towards growth with sustainable outcomes.

Safety & Wellbeing – Looking after employees and customers: revolves around creating a safe and supportive workplace conducive to the thriving and holistic wellbeing of all individuals. This commitment extends to prioritising the physical and psychosocial wellbeing of employees, as well as ensuring the safety and wellbeing of customers through the installation and use of GWA’s products. GWA aims to design products with customers’ different life stages and ages in mind.

Community Partnerships – Making life better: underscores GWA’s unwavering commitment to support the communities in which it operates. Through strategic collaborations with not-for-profit organisations and community groups, GWA aims to create impact by addressing local challenges and improving quality of life for communities.

In FY2024, GWA continued to explore synergies across all four focus areas to amplify the organisation’s impact and continually improve performance.

CULTURAL PILLARS

WE ARE ONE TEAM

I act consistent with our shared purpose

I take **accountability** for doing what I say I will do

I respect our past and **collaborate** in shaping a better tomorrow

WE ARE CUSTOMER FOCUSED

I deliver easy, valued and engaging **customer experiences**

I match my priorities to those of our **internal and external customers**

I make decisions and take actions that are **commercially responsible**

WE CARE FOR EACH OTHER

I put **safety and wellbeing** at the heart of everything I do

I seek and embrace open and honest **feedback**

I care for others, the **community** and the **environment** through my everyday actions

TALENT DEVELOPMENT

GWA recognises that people are the organisation's most valuable assets. GWA is dedicated to attracting, developing and advancing talent within the organisation to drive engagement and commitment, and achieve strategic business goals.

GWA believes that having the right people, with the right skills, in the right roles and fostering a sense of value among them, is crucial for developing high quality products and driving business growth. Talent development has remained a primary focus for GWA in FY2024, with a continued emphasis on the following areas within the talent development journey:

Attraction: Implementing a compelling and differentiated Employee Value Proposition (EVP);

Leadership: Strengthening leadership competence at all levels of leadership and cultivating future leaders; and

Talent and Succession Management: Defining career paths and enhancing succession management discipline for key leadership and critical positions.

ATTRACTION

GWA remains committed to attracting talented and passionate individuals. GWA's EVP focusses on articulating the benefits and experiences prospective employees can expect when joining GWA and highlights benefits such as remuneration, rewards and career development, as well as the organisational purpose, cultural values and commitment to sustainable business practices.

A Culture Council has been established, comprising of 22 volunteers in FY2024, tasked with enhancing engagement and fostering a sense of belonging across all sites. Serving as GWA brand ambassadors, they promote GWA's EVP internally and externally and initiate new initiatives. In FY2024, GWA completed 12 workshops to define GWA's EVP, including one with 65 leaders from the wider leadership team, including the Executive Leadership Team (ELT) and Senior Leadership Team (SLT).

A key metric used to measure employee attraction is the age range of new hires. In FY2024, GWA hired a diverse range of employees across different age groups, due in part to GWA's attractive EVP. This is shown in the following table.

Table 7: New hires

Age range	<30	30-50	>50
New employee hires FY2024	27%	56%	17%
New employee hires FY2023	15%	69%	15%
New employee hires FY2022	25%	61%	14%

LEADERSHIP

Enhancing leadership competence at all levels of management is integral to the Talent Development approach and overall business strategy. GWA believes that strengthening leadership competencies not only enhances engagement and productivity, but also aids in talent retention and supports succession management. The Leadership Capability roadmap is tailored to support leaders at various stages of their development journey. In FY2024, GWA launched two new leadership programs: the Accelerate and Align programs. These initiatives are designed to elevate the leadership

capabilities of the workforce, aligning with strategic objectives.

Accelerate Senior Leader Program

Accelerate is the Senior Leader Program, dedicated to enhancing capabilities critical for organisational growth, navigating complexities, and motivating teams to achieve outstanding results. This comprehensive program features a 360-degree assessment, personalised coaching sessions, 2x 3-day workshops, and a 7-month 'Learning in Action' project. As part of this project, small teams are formed cross functionally to address business challenges and opportunities. In FY2024, the first cohort of 14 participants completed the program.

Align Frontline Leader Program

Align is the Frontline Leader program focused at empowering and supporting managers directly reporting to the SLT. This 12-month program involves 21 participants and consists of 10 modules featuring group coaching sessions and preparatory/post-program work to help build participants' operational skills for role excellence. This program is instrumental in cultivating a robust pipeline of future senior leaders capable of driving operational excellence, growth and tangible outcomes within the organisation.

TALENT AND SUCCESSION MANAGEMENT

To uphold GWA's reputation of being at the forefront of the industry, GWA recognises the importance of setting up future leaders for success.

Career and Competency Framework

In FY2024, GWA continued to embed the Career and Competency Framework in the performance review processes. This framework has been developed for each function to facilitate conversations and provide opportunities for career progression, and consists of:

- A Career Map by function showcasing the numerous ways in which progression through and across functions can occur;
- A Competency Framework showcasing the level of proficiency required by each level;
- An Assessment tool to identify skills gaps and focus areas; and
- A User Guide with a library of On-the-Job resources to bridge development needs.

GWA prioritises supporting employees in enhancing their skills and knowledge to help drive positive change and achieve strategic objectives, while bringing sustainability commitments to life. This commitment is reflected in GWA's ongoing emphasis on Individual Development Plans (IDPs) for each office-based employee, focusing on targeted learning opportunities and resources aligned with individual growth plans, needs and interests.

Consistent with FY2023, 100% of salaried employees (non-EBA) received regular performance reviews in FY2024.

GWA offers a variety of learning opportunities including workshops, seminars, online courses and on-the-job coaching. In FY2024, the ongoing focus on employee trainings resulted in an average of 22 training hours per employee, marking a significant increase from an average of 12 training hours in FY2023.

Engaging with employees

GWA is committed to continuously improving the employee experience. GWA conducts focused and regular surveys to gather timely and valuable feedback on key areas. This approach ensures GWA maintains an accurate and up-to-date understanding of progress and peoples' thoughts and perspectives on significant matters. Additionally, the Culture Council acts as an advisory body to management, offering insights on matters that impact the business and maintaining a pulse on employee sentiment.

The Pulse Engagement Survey is circulated 3 times a year, consisting of 13 questions that are reviewed and updated as required. In FY2024 there was an overall participation rate of 82%, a 2-percentage point increase from FY2023, and an overall engagement score of 72, representing a 5-point increase from FY2023. GWA invests time and effort in analysing the feedback and runs a number of Action Planning workshops across all locations to identify improvement opportunities. A regular and thorough review process is maintained to track and assess performance against agreed actions.

Additionally, the Internal NPS (Net Promoter Score) Survey is distributed twice a year and solicits feedback from the Sales team on the performance of support functions in assisting the Sales function to service their customers. It revolves around the company mantra of 'if you're not servicing the customer, then you should be servicing someone who is'. In FY2024, GWA conducted this short survey two times and saw a consistent uplift in satisfaction across all functions. GWA is passionate about actively exploring ways to improve the quality of service delivered to customers.

GWA prioritises supporting employees in enhancing their skills and knowledge to help drive positive change.





Recognising employees

GWA emphasises the importance of ensuring people are engaged and aligned with the organisation’s purpose, strategic goals and sustainability commitments. GWA believes that a strong culture cannot solely be built from the top, it needs to be engrained and nurtured at every level of the organisation.

In FY2024, GWA continued to create a culture of appreciation to motivate employees to strive for excellence by running two recognition programs.

The Culture Council leads the ‘Making Life Better Awards’ which encourage employees to nominate a team member who exemplifies exceptional behaviours aligned to the values expressed in the Cultural Pillars. This year, over 400 nominations were received. Monthly and annual winners are celebrated during monthly business updates and receive a monetary reward.

The GWA Annual Rewards Program recognises outstanding performance across 5 categories (Customer First, Profitable Volume Growth, Safety, Sales Support, and CEO Award). Winners and Runners Up receive company wide recognition and a monetary reward, enhancing motivation and commitment to strategic goals.

DIVERSITY & INCLUSION

GWA is committed to creating a diverse, inclusive, safe and equitable environment that celebrates the richness of human differences, fosters collaboration, and drives innovation and excellence.

GWA recognises that a diverse and inclusive culture provides a strong competitive advantage, benefitting all stakeholders including employees, customers, shareholders, and the communities served. GWA seeks to ensure team members feel valued, respected and connected, enabling them to succeed in meaningful and productive ways.

In FY2024 GWA prioritised fostering a diverse and inclusive culture through three key focus areas:

Gender: Driving gender equality practices that support balance across all levels;

Indigenous Engagement: Embarking on a formal reconciliation journey through the establishment of GWA’s first Reconciliation Action Plan (RAP); and

Inclusivity: Improving the approach to flexible and hybrid working to enhance a culture of collaboration, performance and engagement, and deploying training programs supporting diversity and inclusion and mitigation of bias.

GWA’s activities are supported by strong governance and support processes:

Diversity & Inclusion Charter: A guiding document, including Terms of Reference, that sets out GWA’s commitment to diversity and inclusion. It sets clear expectations for people across all levels of the organisation.

Diversity & Inclusion Committee: The dedicated Diversity & Inclusion Committee consists of representatives from across the business and is entrusted with the responsibility of supporting the development, implementation and periodic evaluation of the Diversity & Inclusion Strategy.

Diversity & Inclusion Strategy: The Diversity & Inclusion Strategy emphasises the focus on fostering engagement and promoting inclusion across the organisation. GWA has a dedicated action plan in place to implement the strategy which, amongst other activities, includes a Diversity & Inclusion Survey to inform continuous improvement.



GWA ANNUAL AWARDS FY2024

CUSTOMER FIRST AWARD

Obsessed with enhancing the customer experience



PROFITABLE VOLUME GROWTH AWARD

Driving profitability through sales, service and support



SAFETY AWARD

Fostering a safety culture



SALES SUPPORT AWARD

Supporting the sales process through exceptional service to our frontline sales team



CEO AWARD

Role modelling disciplined execution in the advancement of our strategic priorities



CASE STUDY

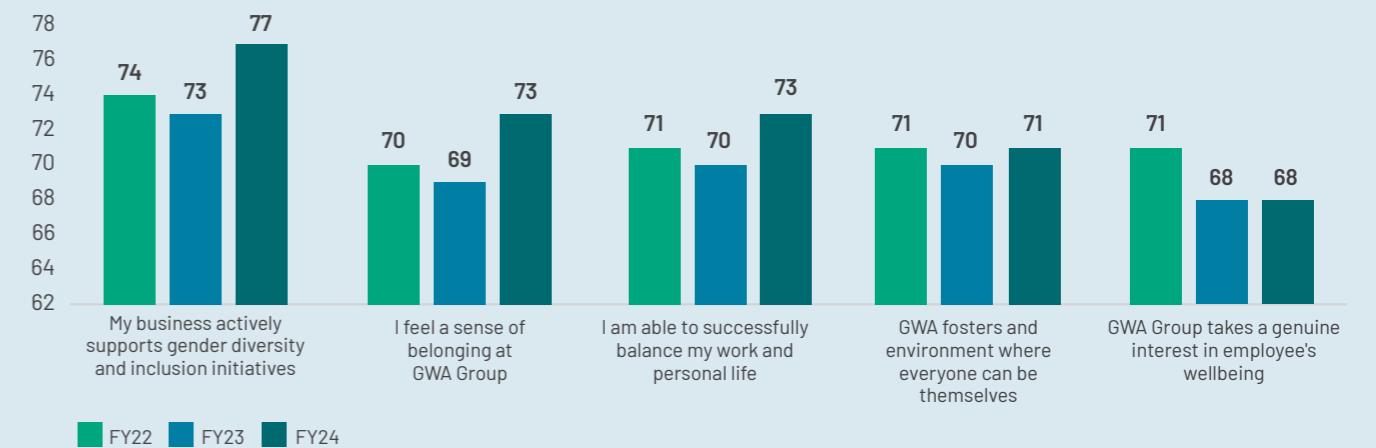
Diversity & Inclusion Survey

GWA seeks to understand the current state of diversity and inclusion in the workforce to identify opportunities for improvement to enhance employee satisfaction, and inform strategic decision-making for fostering a more inclusive workplace.

To deepen GWA’s understanding of how its people think, feel and experience diversity and inclusion in the workplace, an annual Diversity & Inclusion Survey with 5 specific questions has been developed. Results are shared with the Diversity & Inclusion Committee to inform initiatives moving forward.

Year on year results show consistent improvement across 4 out of the 5 measures. Employees report that GWA has improved in supporting gender diversity and inclusion initiatives and fostering an environment where everyone can be themselves. Additionally, there is a noted increase in employees sense of belonging at GWA. GWA has also introduced Sonder: an online platform focussed on supporting mental health and well-being as an initiative in support of this opportunity.

D&I Survey Results



GENDER EQUALITY

GWA believes in the principle that all individuals, regardless of gender, should have equitable access to resources, opportunities and rewards. The goal is to achieve gender equality in both opportunities and outcomes within the organisation. GWA has established a target of 40% female, 40% male and 20% any gender, at the company-wide and leadership levels, aligning with targets outlined by the Workplace Gender Equality Agency (WGEA). As a company with over 100 employees, GWA must report to the WGEA on gender equality initiatives, board diversity and other social topics. The WGEA Report is available on GWA's website www.gwagroup.com.au/people-employment/gender-equality-reporting under People & Employment.

In FY2024 the total female participation rate for the workforce remained 41%, similar to FY2023. The female to male remuneration gap, however, increased to 19.5% in FY2024 from 12.47% in FY2023. This can be attributed to the increased number of appointments made at a clerical classification level secured by female applicants, and the impact of the inclusion of CEO remuneration this year (a new reporting requirement by WGEA). While this year's result remains lower than the national average gender pay gap of 21.7% published by WGEA*, GWA is nevertheless implementing initiatives aimed at reducing the gap, underpinning the commitment towards creating fairness and equity throughout the workforce. GWA strives to continuously improve recruitment processes to attract and retain diverse talent, conducts systematic and ongoing remuneration analysis and reserves spots on Leadership Programs to accelerate the development of female talent.

Table 8: Gender diversity

Female representation	30 June 2024	30 June 2023	30 June 2022
Board of Non-Exec Directors	33%	43%	33%
Executive Leadership Team	38%	38%	38%
Senior/Other Managers	31%	37%	39%
Total Management	32%	37%	39%
Total Non-Management	44%	42%	43%
Overall Total	41%	41%	42%

GWA believes in the principle that all individuals, regardless of gender, should have equitable access to resources, opportunities and rewards.

* <https://www.wgea.gov.au/pay-and-gender/gender-pay-gap-data>

INDIGENOUS ENGAGEMENT

GWA acknowledges the significance of reconciliation and promoting cultural awareness within the organisation. GWA is determined to establish deep and lasting connections with Aboriginal and Torres Strait Islander communities, and in FY2024 the 'Reflect' Reconciliation Action Plan (RAP) was endorsed by Reconciliation Australia. This RAP represents a milestone for GWA and demonstrates the commitment to increasing understanding, fostering respect, and building sustainable meaningful relationships with Aboriginal and Torres Strait Islander peoples and communities. To operationalise the RAP, GWA has a Reconciliation Working Group, sponsored by a member of the Executive Leadership Team (ELT), the Group General Manager for Marketing. This group meets on a monthly basis and is responsible for coordinating events and implementing initiatives that promote cultural awareness and opportunities for collaboration, as outlined in the RAP. The RAP is available on the company website www.gwagroup.com.au/social-responsibility/reconciliation-action-plan.

INCLUSIVITY

GWA strives to foster an inclusive environment which values diversity in individuals and create a culture which is free from discrimination. To realise this, GWA has implemented cultural awareness programs, including unconscious bias training during the annual Learning Festival and during the International Women's Day webinar. The programs were delivered throughout Australia, New Zealand and the UK in FY2024.

Inclusivity at GWA extends to recognising and respecting different approaches to information processing, interpersonal interactions, and achieving results. As part of the broader strategy to attract and retain talent, promote employee wellbeing and increase inclusivity, GWA has continued the 'Hybrid 3 in office, 2 from home' practice within GWA's flexible working approach. This approach, which focuses on 'Moments that Matter', ensures that team members derive the greatest value from the varied interactions that hybrid working facilitates. It also ensures that GWA engages in a way that enhances teamwork, collaboration and connection. GWA continues to iterate and adjust its approach to uphold high levels of connection, engagement and productivity while delivering impactful results.

SAFETY & WELLBEING

GWA is committed to providing a safe workplace and fostering a proactive culture of safety and wellbeing for people. This extends to GWA's customers through the development of products that are safe, hygienic, and accessible.

GWA acknowledges the importance of workplace health, safety and wellbeing. Compliance is not only a legal necessity but also crucial for a productive workplace where people can thrive. This commitment supports GWA in achieving its strategic business objectives by developing functional, innovative and user-friendly products that prioritise health, safety and wellbeing. In FY2024, GWA continued to focus on the following three focus areas:

Safety standards and reporting: Maintaining ISO 45001 certification;

Wellbeing: Embedding frameworks that build resilience and support positive mental health; and

Culture: Driving a culture of safety leadership through training, reporting and accountability.

SAFETY STANDARDS AND REPORTING

GWA strives to adhere to all global, national, and locally recognised health and safety obligations. In FY2024, GWA continued to maintain its ISO 45001 certification, which outlines the requirements for an occupational health & safety management system. This certification provides GWA with a framework to manage risks and improve overall workplace health & safety performance.

Table 9: Worker insight reporting

Metric	Result in FY2024*	Result in FY2023	Result in FY2022
Worker Insights	1,589*	1,391	—
Worker Insight Freq Rate (Per Million Hours)	1,707*	1,402	—
Hazards Closed #	652	505	169
Hazards Closed %	92%	96%	86%
Actions Closed #	939	461	380
Actions Closed %	97%	94%	88%
Site Inspections Completed #	553	518	561
Site Inspections Completed %	100%	87%	94%

* FY2024 metrics have been adjusted to exclude scheduled actions.

Table 10: Health and Safety indicators

Lag Indicators	Result in FY2024	Result in FY2023	Result in FY2022
Lost time injuries (LTI)	6	2	2
Lost time injuries frequency rate (LTIFR)	6.4	2.0	1.9
Medical treatment injuries (MTI)	4	2	Nil
Medical treatment injuries frequency rate (MTIFR)	4.3	2.0	Nil
Total injuries (TI)	10	4	2
Total injuries frequency rate (TIFR)	10.7	4.0	1.9

WELLBEING

GWA is dedicated to safeguarding the safety and wellbeing of employees and customers. To achieve this goal, GWA has implemented several initiatives as part of the Wellbeing Strategy.

Employees

Mental health and psychological risk are increasingly important for organisations to address, for example as a result of hybrid working which poses the risk of disconnection for employees. To address this, GWA has introduced 'Moments That Matter' to identify moments of value that enhance teamwork and connection amidst hybrid working, as well as 'Glue Days' to encourage teams to connect in the office on a designated day.

In FY2024 GWA replaced the Employee Assistance Program (EAP) with digital care platform 'Sonder'. Sonder is a 24/7 online wellbeing and safety support platform available for all employees and is specifically designed to assist in self-care and provide preventative wellbeing support.

GWA also maintains other mental health initiatives such as Mental Health First Aid Officers (MHFAO) who provide immediate support to colleagues until professional assistance is available, a Psychosocial Risk Assessment Action Plan that builds on outcomes of the FY2023 assessment, and a Manager program aimed at enhancing capability in responding to mental health challenges observed or reported by their teams.



Customers

GWA's holistic product design initiative aims to create solutions that cater to diverse individuals from all walks of life and mobility levels. The primary objective of this initiative is to develop functional and user-friendly products that are convenient, hygienic and accessible for all. In addition, GWA increasingly focuses on the development of modular product designs. The initiative encompasses a diverse range of product lines, with ongoing efforts tailored to two main age groups:

Youth: The Junior range incorporates ergonomically designed child-sized toilets that facilitate potty training and promote independence for young children. Work is underway to widen this range to complete bathroom fixtures for home, school, and commercial applications to encourage young children to stay hydrated and maintain personal hygiene

Ageing and people with limited mobility:

The Care and Assistive Living product lines respond to the needs of ageing individuals and those with limited mobility across residential, commercial and institutional settings. These ranges include specially designed features such as elevated toilets, armrests and backrests, assistive showers and accessories designed with non-slip surfaces, grab bars, shower seat and tapware with ergonomic handles for easy accessibility and visibility to accommodate wheelchair users and individuals with mobility and visual challenges. GWA continues to emphasise aesthetics and user-centred design principles to ensure that products are fit for purpose for diverse living environments through universal design concepts. To this end, during the design process for certain products, designers and engineers use an ageing suit that stimulates the experience of an elderly person, providing valuable insights into product usability and optimising support solutions.

GWA also recognises that clean and safe water is essential for the wellbeing of all individuals and communities. An example of GWA's dedication to water safety is the proactive approach in complying with the Australian Standard requirement for "lead free" tapware. More information on GWA's actions can be found on page 13.

CASE STUDY

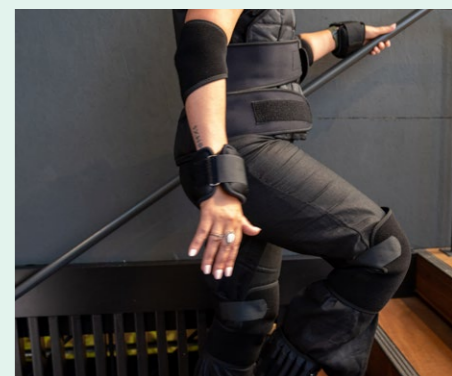
Caroma Age Lab Workshops

Australia is getting older, faster. Between 2022-23 and 2062-63, it is estimated the number of people aged 65 and older will more than double; and the number aged 85 and older will more than triple*. This means that aged care developments need to meet the needs of a growing, ageing population.

As a response, GWA has developed Caroma Age Lab Workshops. The objective of these workshops is to ignite a conversation with providers on how products for ageing people could look like, which directly feeds into GWA's innovative and universal product designs for new product developments.

In FY2024, GWA delivered over 30 workshops with over 660 attendees ranging from architects to merchant partners, builders, aged care developers and Occupational Therapy & Physiotherapy Organisations. The workshops have resulted in valuable insights from various stakeholders. Work is underway to incorporate insights into product designs, which will eventually positively impact the wellbeing of ageing customers and supports organisational growth.

* *Intergenerational Report 2023, Australia's Future to 2063*, Published by the Australian Government.



CULTURE

GWA is committed to creating and fostering a culture of safety through dedicated training and reporting. GWA continuously encourages people to report any work-related incidents and ensure they are reported in systems to enhance visibility and actions to improve safety in the workplace. This has increased the number of worker insights received in FY2024, as can be viewed in the section 'Safety standards and reporting'.

Agile ways of working is another important aspect of GWA's culture. Employees are encouraged to collaborate in cross-functional teams to support professional growth and realise business opportunities for GWA at the same time.



COMMUNITY PARTNERSHIPS

GWA is dedicated to making life better for all stakeholders, both within and beyond the organisation. GWA acknowledges the significance in collaborating with community groups and beneficiaries of products and services.

As a global organisation operating in Australia, New Zealand and the United Kingdom, GWA actively engages with local communities to foster mutual understanding, trust and collaboration. In FY2024, GWA continued to focus on three key focus areas for Community Partnerships:

Sponsorship: Continuing sponsorships of chosen charities aligned to GWA's purpose and strategic objectives;

Engagement: Formalising the GWA Community Fund as a vehicle for informing community investment opportunities; and

Giving back: Participating in selected volunteering programs.

SPONSORSHIP

GWA maintains a longstanding commitment to its partnership with The Smith Family, a national charity dedicated to addressing educational equality among young Australians affected by poverty and creating opportunities for a brighter future. Since 2013, GWA has been supporting The Smith Family annually. In FY2024, GWA continued its annual sponsorship of The Smith Family by donating \$49,342, benefitting 57 primary school children and 3 tertiary students in regional and remote areas of Australia. GWA's employees are deeply connected to the cause, as reflected by the number of staff who

have personally donated amounts above the corporate donation to further support children in achieving their full potential.

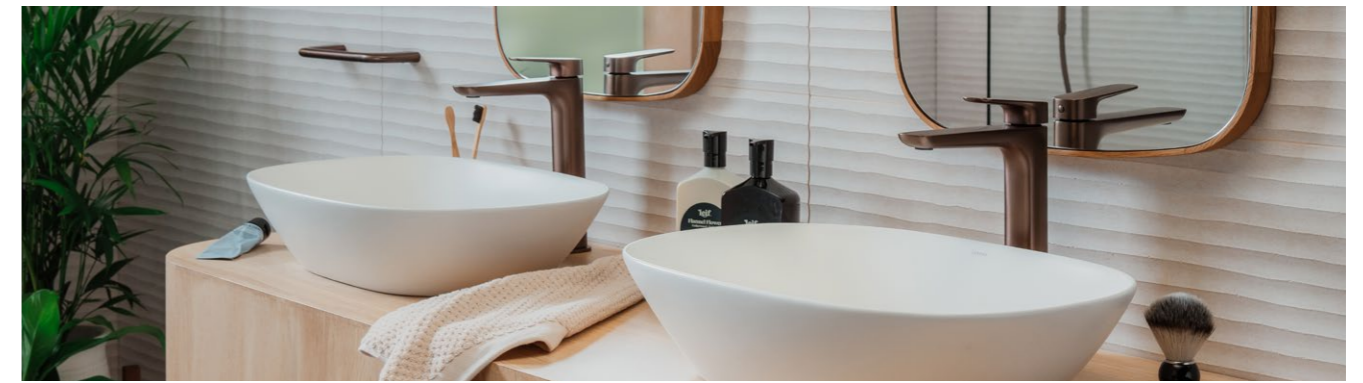
In FY2024, GWA also established a new partnership with the Property Industry Foundation (PIF).

ENGAGEMENT

GWA strives to create meaningful societal impact through community partnerships, which are facilitated through two main groups: registered charities and tertiary education – TAFE and universities. GWA's partnerships with registered charities revolve around supporting disadvantaged groups and engaging in broader community initiatives that contribute to environmental and social health. Partnerships with universities focus on innovation in product development and measurement of the environmental impact of GWA's products.

Central to these efforts is the GWA Community Fund, a comprehensive strategy that aligns and consolidates the organisation's partnerships. This approach enables GWA to streamline its support for local communities, maximise impact, build stronger relationships with community organisations, and ensure efficient allocation of resources to address needs and advance the development of innovative water solutions.

GWA also continues to advance engagement with educational institutions to explore innovation in specific product offerings and train the plumbers of tomorrow. Looking ahead, GWA is expanding its innovation ecosystem to include other industry stakeholders such as customers, architects and specifiers, suppliers and regulatory bodies. Through these partnerships and collaborations, GWA aims to stay at the forefront of technological advancements and develop practical solutions that meet evolving market demands.



GIVING BACK

GWA is committed to participating in volunteering activities that align to the organisation's purpose, values and strategic objectives. In FY2024, GWA defined and promoted volunteering and other activities that give back to society. One of the charities GWA supported was Share the Dignity. This charity focuses on raising awareness on period poverty and providing period products to those in need. As part of the Accelerate Senior Leader Program (see page 21), GWA undertook a team building exercise where teams were given a small budget to shop for a female and family in need. The activity gave leaders a deeper understanding of the challenges faced by families near the poverty line, and the challenges they face when deciding how to spend limited funds for essential products. As a response to this insight, GWA introduced free access to female sanitary products in bathrooms across all locations, also called the Equity Essentials Program.

LOOKING FORWARD

GWA strives to continuously improve and enhance its positive impacts on people, customers, and society at large through policies, programs and practices.

To achieve this, GWA will continue to:

- Attract and retain talent by continuously enhancing the employee value proposition and fostering a diverse and inclusive work environment with an increasing focus on gender and Indigenous engagement;
- Foster a physically and psychologically safe workplace by advancing the leader-led safety culture through coaching, training and visible reporting and accountability;
- Support the communities in which GWA operates through charity sponsorships, partnerships and volunteering initiatives channelled through the GWA Community Fund; and
- Building Leader capability across all levels to support cultural and commercial outcomes today and into the future.

CASE STUDY

Supporting the Property Industry Foundation

GWA continuously looks to improve social outcomes by working together with key stakeholders such as customers, plumbers, and community organisations. GWA recognises that water solutions are essential to fulfill every day, basic needs and can significantly impact quality of life.

GWA decided to support the Property Industry Foundation (PIF) in FY2024 to make an impact on homeless youth. The Foundation aims to bring together the property and construction industry through collaboration to build homes for homeless youth and provide ongoing support for homes where they can rebuild their lives. In FY2024 the Foundation provided over 89,000 safe sleeps for young people in need through the 28 frontline charity partners they have built for.

GWA has made a pro bono commitment to provide \$50,000 worth of goods in support of the Foundation's Haven House Projects. In FY2024 GWA supported the delivery of a project by donating water solutions at a retail value of ~\$9,000. The project focused on building a home for women or girls escaping forced marriages. The home can accommodate 6 women or girls at any one time. GWA also donated \$4,110.91 to the Tour de PIF: a fundraising fitness challenge aimed at raising money for the Foundation.

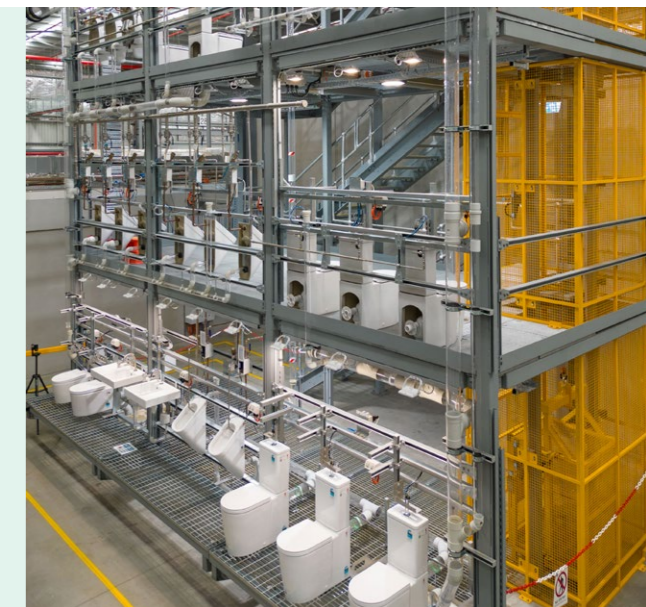
CASE STUDY

Collaboration with TAFE

In 2024, GWA continued to strengthen its relationship and collaboration with industry registered training organisations in pursuit of raising the education experience of young plumbers and apprentices around the country.

GWA's particular focus on TAFE NSW has seen more than 50 teachers involved in 3 digital webinar style training sessions, as well as two visits to the Prestons R&D facility for industry learning days in conjunction with The Plumbers Guild of NSW – an association of current and retired teachers focused on improving plumbing standards through education.

Outside of direct teacher education, GWA has provided support to select TAFE's via direct student engagement, training opportunities, and through the donation of new Modular Frame products for student hands-on learning.



GWA acknowledges the significant role that governance plays in aligning the operating rhythm with the organisation’s long-term strategy and vision. The governance strategy ensures there are clear risk management processes to support sustainable and ethical business practices.

GOVERNANCE STRUCTURE

BOARD OF DIRECTORS

GWA’s Board of Directors has oversight of GWA’s ESG strategy. To read more about GWA’s Board principles and corporate governance policies and practices, visit the Corporate Governance section on the website available at www.gwagroup.com.au/corporate-governance/introduction-2.

ESG GOVERNANCE

The Board maintains overall responsibility for aligning ESG strategy with the objectives of the business. The Board receives regular updates on ESG performance against a set of metrics that are recognised as priorities for GWA. This enables the Board and Executive to effectively track GWA’s progress on initiatives, identify areas for improvement, and demonstrate GWA’s ESG commitment to stakeholders.

In FY2023 GWA established an ESG Steering Committee from the ELT, to direct the execution of GWA’s ESG program and monitor progress against targets. The committee is supported by various other committees and groups throughout the business to assist in achieving GWA’s goals.

The ESG Steering Committee consists of the following individuals who have been assigned functional roles and responsibilities for each of the ESG pillars.

Ernie Lagis, Company Secretary & General Counsel	Executive sponsor for ESG
Caroline Sunaryo, Group General Manager – Supply Chain & Innovation	Environmental sponsor
Patricia Oliver, Group General Manager – People & Performance	Social sponsor
Calin Scott, Chief Financial Officer	Governance sponsor

As part of its commitment to continuous improvement, and preparation for the upcoming mandatory climate-related financial reporting standards, GWA continues to identify opportunities to improve its ESG data governance practices.

BOARD COMPOSITION

GWA recognises the importance of diversity in senior leadership roles. The financial year concluded with 33% female representation on the Board of non-executive directors and saw a slight decrease in percentage of independent Board members from 75% to 71%. This is attributable to changes on the Board associated with the previously announced Board renewal process.

Table 11: Board Composition

Board of Directors Demographics	2024	2023	2022
Percentage of female representation on the Board of non-executive directors	33%	43%	33%
Percentage of independent Board members	71%	75%	71%

In terms of prioritising hiring for Board appointments, GWA ensures compliance with recommendation 2.2 of the ASX Corporate Governance Principles on skills and experience for an effective Board. To this end, GWA has formalised a Board Skills Matrix to identify key skills and experience required by each of the Board members. The Board Skills Matrix can be viewed in GWA’s 2024 Corporate Governance Statement on the website available at www.gwagroup.com.au/corporate-governance/introduction-2.



RISK MANAGEMENT

GWA has robust risk management processes in place that define the risk oversight of the Board and management, including roles and responsibilities. This helps ensure risks are efficiently identified and effectively managed.

There are comprehensive risk management policies in place across the business, for both financial and non-financial risks. The Board reviews the enterprise risk register on a quarterly basis.

Whilst the Board maintains responsibility for ensuring compliance with risk management, the Board has established the Audit and Risk Committee to oversee GWA’s risk management framework and to bring focus to GWA’s risk management and internal controls. The Audit and Risk Committee reports to the Board on matters of risk management and internal controls in accordance with the responsibilities outlined in the Audit and Risk Committee Charter. The ESG steering Committee maintains an ESG risk and opportunities register for periodic presentation to the Board’s Audit and Risk Committee. All Board members are invited to attend the Audit and Risk Committee meetings.

GWA has an internal audit function that has direct access to the Chair of the Audit and Risk Committee. This function conducts regular assessments and makes recommendations on improvements to GWA’s risk management and internal controls.

As part of the FY2024 internal audit program GWA:

- Engaged a third-party specialist to review the organisation’s Risk Management Framework to assess the effectiveness of the Enterprise Risk Management system; and
- Conducted a Red Teaming Cyber Penetration Testing exercise to assess the effectiveness of GWA’s cyber defence.

From these reviews, opportunities were identified to enhance GWA’s risk management processes as well as maturity in terms of data security, information protection and management. GWA is actively implementing the appropriate improvements.

ISO 27001 Certification for Caroma Smart Command

In FY2024, GWA successfully obtained the ISO/IEC 27001 certification for Caroma Smart Command, which is the ecosystem of smart water solutions that enable monitoring of water use in real-time. This technology enables building managers to monitor water use in real-time and make smarter decisions that reduce maintenance costs, while improving hygiene and the impact on the environment. GWA continues to improve its internal data management processes and security protocols, to ensure continued certification.

GWA is committed to developing smart water solutions that are innovative and promote sustainability, while also ensuring that the data is protected and securely managed. GWA understands that customers and business partners increasingly seek initiatives that demonstrate the commitment to data security in relation to the products developed.



CORPORATE GOVERNANCE FRAMEWORK

COMPLIANCE WITH LEGISLATION AND GOVERNANCE STANDARDS

GWA continues to uphold its high standards in governance by ensuring compliance with all laws and regulations, as well as the ASX Corporate Governance Council's Corporate Governance Principles and Recommendations (4th edition). To read more about GWA's risk management processes and corporate governance policies and practices, visit the Corporate Governance section on the website available at www.gwagroup.com.au/corporate-governance/introduction-2.

TAX TRANSPARENCY

GWA's underlying tax strategy revolves around working with taxation authorities in the jurisdictions of operations, on two guiding principles: strict adherence to tax laws and encouraging open & transparent communication. GWA strives to uphold a culture of open communication, promoting a productive and cooperative environment for handling tax-related matters with the identified taxation authorities.

GWA has been a signatory of the Board of Taxation's Voluntary Tax Transparency Code since 2017, which is a testament to the relationship with the Australian Taxation Office (ATO) and exhibits values of a responsible business. For more information, refer to GWA's public tax transparency report on the website available at www.gwagroup.com.au/tax-transparency.

GWA's tax strategy is to:

- Not shift and/or accumulate profits in low or zero-tax jurisdictions;
- Not use the secrecy rules of jurisdictions to hide assets or income;
- Pay tax where the underlying economic activity occurs; and
- Manage tax affairs in a pro-active manner that seeks to maximise shareholder value, while operating in accordance with the law.

The table below sets out the various taxes paid by GWA to the ATO.

Table 12: Summary of taxes

	FY ending 30 June 2023 (\$'000)	FY ending 30 June 2022 (\$'000)	FY2024* (\$'000)
Corporate income tax	\$16,806	\$15,115	\$15,948
Net GST	\$25,791	\$25,901	\$25,225
Payroll taxes (including FBT)	\$3,002	\$2,834	\$2,621

IMPACT ACROSS THE SUPPLY CHAIN

GWA is cognisant of the role sustainability plays in the supply chain and how it directly links to effective governance. This is evidenced by the dedication to upholding regulatory compliance by promoting transparency and adopting sound practices throughout the supply chain.

GWA does not frequently switch suppliers. This is a cornerstone of the supply chain strategy, allowing effective collaboration with stakeholders of similar values. GWA works proactively with the supply chain partners to ensure responsible and ethical practices are well integrated in their way of doing business. This is achieved by clearly communicating the commitments around regulatory compliance, ethical practices, and environmental considerations.

To formalise expectations with respect to ethical business practices, GWA is developing a Supplier Code of Conduct and Sustainable Procurement Roadmap, aimed at facilitating sustainable outcomes across the supply chain.

GWA values long-term and trusted partnerships with supply chain partners, which is built through years of working together towards a common goal.



SUPPLIER ENVIRONMENTAL ASSESSMENT

GWA engages with suppliers to evaluate their sustainability initiatives, especially focusing on energy consumption, operational waste and water management.

In FY2024, GWA achieved a 100% response rate by direct spend product suppliers on its Environmental Supplier Survey. This is an improvement from the 93% response rate in FY2023. This comprehensive feedback allows GWA to have a better understanding of suppliers' initiatives and their progress.

GWA remains committed to collaborating with suppliers to align the sustainability vision and explore ways to collectively reduce environmental impacts. This ongoing engagement is crucial for fostering transparent and productive relationships that drive sustainability across the supply network.

MODERN SLAVERY

GWA continues to improve and streamline the modern slavery strategy, including standardising policy, periodic due-diligence reviews, regular compliance audits to improve supply chain transparency, and compliance checks within GWA's operations and that of suppliers. GWA completed Modern Slavery training for all relevant staff and actively collaborates with a number of long-standing suppliers by engaging in dialogue to enhance the effectiveness of the ethical sourcing strategy.

The program for reviewing modern slavery risks within product supply chain involves regular on-site visits and reviews by GWA, and a rotating schedule of at least two third-party external audits annually.

GWA has been reporting on Modern Slavery since 2019, published through a separate report on an annual basis towards the end of each calendar year. A link to the latest report can be found at www.gwagroup.com.au/social-responsibility/modern-slavery.



Table 13: Overview of Environmental Supplier survey

Key performance indicators	FY2023	FY2024
% Investing in sustainability and efficiency initiatives	88%	100%
% Recycling program in place	79%	76%
% Has or planned in investing in an Electronic Management System	>70%	94%
% Using recycled packaging	>70%	71%
% Tracking usage and consumption of energy and waste	63%	71%

LOOKING FORWARD

GWA strives to continuously improve governance and risk management processes that support in realising the sustainability commitments and strategic business objectives.

To achieve this, GWA will continue to:

- Review and update governance and risk management processes on an ongoing basis to optimise oversight of sustainability related activities and effectively address sustainability risks and opportunities at Enterprise level;
- Ensure compliance with legislation and governance standards and prepare for alignment with the upcoming mandatory climate-related financial reporting standards; and
- Collaborate with suppliers and other business partners to reduce risks and optimise positive social and environmental impacts across the value chain.

APPENDIX: GRI CONTENT INDEX

Statement of use	GWA Group has reported the information cited in this GRI content index for the period 1 July 2023 – 30 June 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisation details	About GWA
	2-2 Entities included in the organisation's sustainability reporting	Not reported
	2-3 Reporting period, frequency and contact point	About this report
	2-4 Restatements of information	Packaging & operational waste Waste diverted from disposal
	2-5 External assurance	Not reported
	2-6 Activities, value chain and other business activities	About GWA
	2-7 Employees	Not reported
	2-8 Worker who are not employees	Not reported
	2-9 Governance structure and composition	Governance structure
	2-10 Nomination and selection of highest governance body	Not reported
	2-11 Chair of the highest governance structure	Not reported
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance structure
	2-13 Delegation of responsibility for managing impacts	Governance structure
	2-14 Role of the highest governance body in sustainability reporting	Not reported
	2-15 Conflicts of interest	Not reported
	2-16 Communication of critical concerns	Not reported
	2-17 Collective knowledge of the highest governance body	Not reported
	2-18 Evaluation of the performance of the highest governance body	Not reported
	2-19 Remuneration policies	Not reported
	2-20 Process to determine remuneration	Not reported
	2-21 Annual total compensation ratio	Not reported
	2-22 Statement on sustainable development strategy	Our ESG Approach
	2-23 Policy commitments	Not reported
	2-24 Embedding policy commitments	Not reported
	2-25 Processes to remediate negative impacts	Not reported
	2-26 Mechanisms for seeking advice and raising concerns	Not reported
	2-27 Compliance with laws and regulations	About this report Compliance with legislation and governance standards
	2-28 Membership associations	Not reported
	2-29 Approach to stakeholder engagement	Not reported
	2-30 Collective bargaining agreements	Not reported

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Approach
	3-2 List of material topics	Not reported
	3-3 Management of material topics	Not reported
GRI 207: Tax 2019	207-1 Approach to tax	Tax transparency
	207-2 Tax governance, control, and risk management	Not reported
	207-3 Stakeholder engagement and management of concerns related to tax	Not reported
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Not reported
	301-2 Recycled input materials used	Packaging & operational waste
	301-3 Reclaimed products and their packaging materials	Not reported
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Not reported
	302-2 Energy consumption outside the organisation	Not reported
	302-3 Energy intensity	Not reported
	302-4 Reduction of energy consumption	Energy
	302-5 Reductions in energy requirements of products and services	Not reported
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Not reported
	303-2 Management of water discharge-related impacts	Not reported
	303-3 Water withdrawal	Not reported
	303-4 Water discharge	Not reported
	303-5 Water consumption	Reducing water usage
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Scope 1 emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Scope 2 emissions
	305-3 Other indirect (Scope 3) GHG emissions	Not reported
	305-4 GHG emissions intensity	Not reported
	305-5 Reduction of GHG emissions	Not reported
	305-6 Emissions of ozone-depleting substances (ODS)	Not reported
	305-7 Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	Not reported
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Not reported
	306-2 Management of significant waste-related impacts	Not reported
	306-3 Waste generated	Packaging and operational waste
	306-4 Waste diverted from disposal	Waste diverted from disposal
	306-5 Waste directed to disposal	Not reported
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Not reported
	308-2 Negative environmental impacts in the supply chain and actions taken	Supplier Environmental Assessment

GRI Standard	Disclosure	Location
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Attraction
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not reported
	401-3 Parental leave	Not reported
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Safety standards and reporting
	403-2 Hazard identification, risk assessment, and incident investigation	Not reported
	403-3 Occupational health services	Not reported
	403-4 Worker participation, consultation, and communication on occupational health and safety	Not reported
	403-5 Worker training on occupational health and safety	Culture
	403-6 Promotion of worker health	Wellbeing & Culture
		Culture
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not reported
	403-8 Workers covered by an occupational health and safety management system	Not reported
	403-9 Work-related injuries	Safety standards and reporting
GRI 404: Training & Education 2016	404-1 Average hours of training per year per employee	Career and Competency Framework
	404-2 Programs for upgrading employee skills and transition assistance programs	Not reported
	404-3 Percentage of employees receiving regular performance and career development reviews	Career and Competency Framework
GRI 405: Diversity & Equal opportunity 2016	405-1 Diversity of governance bodies and employees	Board composition
	405-2 Ratio of basic salary and remuneration of women to men	Gender equality
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not reported
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Modern slavery
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Modern slavery
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Not reported
	413-2 Operations with significant actual and potential negative impacts on local communities	Not reported
GRI 416: Customer Health & Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Not reported
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not reported



ecoStar+ is an environmentally responsible paper made carbon neutral and is FSC Recycled certified. ecoStar+ is manufactured from 100% post consumer recycled fibre in a process chlorine free environment under the ISO 14001 environmental management system.



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