



**GWA**  
Group Limited

ABN 15 055 964 380  
[www.gwagroup.com.au](http://www.gwagroup.com.au)

Level 24  
100 Mount Street  
North Sydney NSW 2060

**25 September 2026**

## **ASX Announcement**

### **FY26 Environmental, Social and Governance Report**

---

Attached for release is GWA Group Limited's FY2026 Environmental, Social and Governance Report.

For further information contact:

Martin Cole  
T: +61 403 332 977  
E: [mcole@gwagroup.com.au](mailto:mcole@gwagroup.com.au)

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

Yours faithfully

Ernie Lagis  
**Company Secretary & General Counsel**





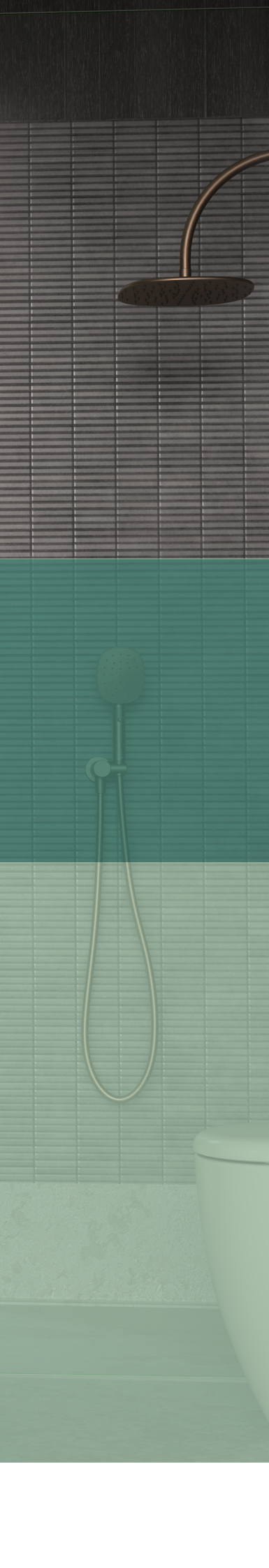
# ESG Report 2026





# REDEFINING EVERYDAY WATER EXPERIENCES

to be *simple, intelligent and reliable*



# CONTENTS

## INTRODUCTION

---

|                                   |    |
|-----------------------------------|----|
| Executive Summary                 | 02 |
| About This Report                 | 03 |
| About GWA                         | 04 |
| GWA's Brands                      | 05 |
| History                           | 06 |
| Our Business & Corporate Strategy | 08 |
| Our Approach to ESG               | 08 |
| 2026 ESG Highlights               | 10 |

## ENVIRONMENT

---

|                                            |    |
|--------------------------------------------|----|
| Water                                      | 12 |
| Product Stewardship & Sustainable Sourcing | 13 |
| Waste                                      | 14 |
| Energy & Emissions                         | 15 |
| Looking Forward                            | 17 |

## SOCIAL

---

|                        |    |
|------------------------|----|
| Talent Development     | 18 |
| Community Partnerships | 20 |
| Diversity & Inclusion  | 21 |
| Safety & Wellbeing     | 22 |
| Looking Forward        | 23 |

## GOVERNANCE

---

|                                |    |
|--------------------------------|----|
| Governance Structure           | 24 |
| Corporate Governance Framework | 26 |
| Looking Forward                | 28 |

## APPENDIX: GRI CONTENT INDEX

---

# EXECUTIVE SUMMARY

## FROM THE CHAIR & MANAGING DIRECTOR



FY2026 was a year of building the foundations for GWA's next phase of growth. As a leading provider of sustainable water products and solutions, GWA continues to strengthen its business while making progress on initiatives that support long-term value creation for customers, shareholders and the communities in which we operate.

Recognising the important role plumbers play in delivering sustainable water outcomes, GWA continues to invest in education, capability building and customer engagement. These initiatives support the adoption of innovative installation solutions and strengthen long-term customer relationships while improving outcomes for end users.

We expanded our water solutions capabilities by piloting Leak SmartShield™ technology in the Australian market and delivering broader applications of our Caroma Smart Command technology. These technologies help customers improve water and operational efficiency and reflect our long-term commitment to making everyday water experiences more sustainable.

In FY2026, GWA progressed its leadership in product stewardship and innovation through the advancement of lead-free products ahead of regulatory requirements. We also strengthened operational resilience by entering into a renewable energy Power Purchase Agreement (PPA) for two of our operating facilities in Australia, Prestons and Pinkenba, supporting a reduction in our carbon footprint.

Alongside these initiatives, GWA prioritised preparations for its upcoming climate reporting by assessing mandatory reporting requirements, identifying opportunities to mature GWA's governance, systems and data, and establishing the foundations needed to meet its climate reporting obligations from FY2027.

The launch of our new FY2027–FY2031 corporate strategy will provide an opportunity to further embed sustainability across the business. In FY2027, we will refresh our ESG Roadmap to align with the new strategy and evolving stakeholder expectations.

**Bernadette Inglis**  
Chair

**Urs B Meyerhans**  
Managing Director

25 September 2026

# ABOUT THIS REPORT

Our 2026 ESG Report brings together GWA's sustainability achievements and performance for the financial year ending 30 June 2026.

This report highlights the initiatives undertaken by GWA in the fourth year of implementing our ESG Roadmap. As GWA enters the next chapter through our FY2027–FY2031 Strategy, sustainability will continue to support the delivery of our strategic priorities through innovation, operational excellence and responsible business practices.

This report outlines our performance across the environmental, social and governance pillars (ESG), and forms part of GWA's 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

Each of these documents is available from the GWA [website](#).

The approach to ESG reporting includes reference to topic standards set out by the Global Reporting Initiative (GRI). The Appendix includes the GRI Statement of Use and Content Index.



# ABOUT GWA

GWA Group Limited (GWA) is a leading designer, importer and supplier of bathroom, kitchen and laundry products and sustainable water solutions across Australia, New Zealand and the United Kingdom.

Through a portfolio of market-leading brands, GWA supplies toilets, tapware, showers, basins, baths, kitchen sinks, laundry products, valves, accessories and intelligent water management solutions to residential, commercial and care markets.

With strong design, research and development, supply chain and customer engagement capabilities, we partner with leading manufacturers across Asia and Europe to deliver high-quality, innovative products and solutions that meet the evolving needs of customers. We are recognised within the plumbing and construction industry for our technical expertise, product reliability, commitment to water efficiency and customer service.

GWA employs approximately 500 people across our operations, and we are committed to delivering long-term value through market-leading brands, innovation and operational excellence.



# 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 THE ULTIMATE SHOWER EXPERIENCE

At Methven our mission is to create the ultimate shower 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.

**STYLUS** — An affordable builder exclusive bathroom solution across tapware, accessories and sanitaryware. Stylus offers practical designs and contemporary style in on-trend finish options, to deliver great value to bathrooms.

## OUR BRANDS

**CAROMA**  
Made For Life

SMART COMMAND  
by CAROMA



**METHVEN**

**NEFA**  
BY METHVEN

**Deva**™  
by METHVEN

C L Δ R K

**dorf**

**FLEXISPRAY**

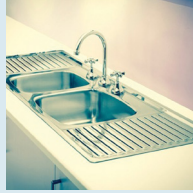
# HISTORY



## 1980

### World's First Dual Flush Toilet

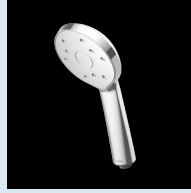
In 1980, Caroma commercialised the first Dual Flush toilet which saved approximately 32,000 litres of water per household annually through the introduction of full/half flush technology, allowing homeowners and businesses to have the option of an 11L (full) or 5.5L (half) flush.



## 1986

### Australia's First Single Piece Sink

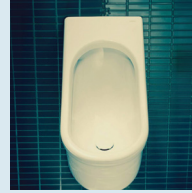
During the 1980s, Clark was the first in Australia to successfully launch Monobloc sinks made from a single piece of stainless steel.



## 2004

### Methven Satinjet® Shower

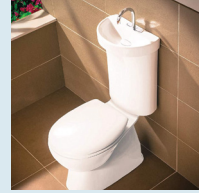
Unlike conventional showers, the award-winning Satinjet® uses unique twin-jet technology to create optimum water droplet size and pressure, with over 300,000 droplets per second.



## 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

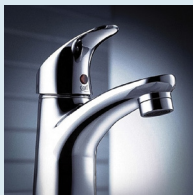
### First WELS 5 Star Toilet Suite

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.

1980s

1990s

2000s



## 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

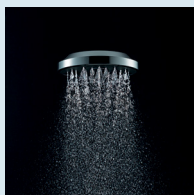
Designed to overcome major issues around plumbing set-out connections, extending set-out up to a 50mm radius. A solution that solves common installation issues and saves time for plumbers; a flexibility welcomed by the plumbing community.



## 2009

### Caroma Invisi Series II Toilet

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



## 2015

### Methven Aurajet® Shower

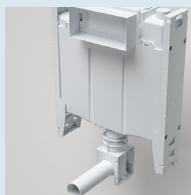
The award-winning Aurajet® technology delivers a full-bodied spray with maximum body contact. Delivering a highly efficient shower with 20% more spray force and twice the amount of water contact on skin than a conventional Methven shower.



## 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

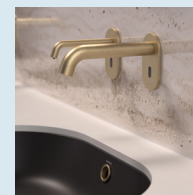
For behind the wall concealed toilet suites the pans require precise placement of the flush water inlet. Any variation from specified floor levels will require expensive rectification work to install the toilet pan. Caroma's new adjustable flushpipe allows plumbers to quickly realign the water inlet 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.

2010s

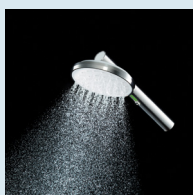
2020s



## 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

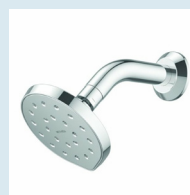
The award-winning Vjet® technology allows the user to activate a seamless spray transition – from a firm, invigorating shower spray, to a gentle, enveloping warmth and everything in between. Crafted from high grade stainless steel which is both stylish and durable.



## 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 commercial 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.

# OUR BUSINESS & CORPORATE STRATEGY

Water is fundamental to GWA's business. As a company whose products are used every day to deliver, manage and conserve water, responsible water underpins our strategy and long-term success.

Through product innovation, water-efficient technologies and intelligent water solutions, GWA helps customers improve water efficiency, reduce waste and build more resilient homes and buildings.

GWA's purpose is to *make life better through everyday water experiences*. The Company is implementing a corporate strategy that builds on this purpose by strengthening our core business, deepening customer relationships and expanding our sustainable water solutions offering through three interconnected growth horizons

| Horizon              | Strategic focus                                                                                                                                                                                 |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Horizon One</b>   | Strengthen GWA's market-leading fixtures and fittings portfolio through product leadership, operational excellence and continuous innovation.                                                   |
| <b>Horizon Two</b>   | Deepen customer relationships through "Plumber Obsession", supporting plumbers with products, solutions, education, digital tools and services that improve productivity and customer outcomes. |
| <b>Horizon Three</b> | Expand GWA's water solutions offering by delivering innovative products and services that optimise water use and create value throughout the building lifecycle                                 |

# OUR APPROACH TO ESG

GWA recognises that delivering long-term sustainable growth requires strong environmental, social and governance (ESG) performance alongside commercial success. Our ESG priorities continue to be guided by our ESG Roadmap, which provides a structured framework for progressing ESG initiatives across the business

ESG governance is integrated within GWA's existing governance framework, with oversight provided by the Board and implementation led by the Executive Leadership Team. An ESG Steering Committee provides cross-functional coordination, supporting the delivery of ESG

initiatives, monitoring progress and embedding sustainability considerations into business planning and decision-making. Accountability is shared across the business, with functional leaders responsible for implementing ESG priorities through policies, governance processes and risk management.

In FY2027, GWA will refresh its ESG Roadmap to align with the new strategy, evolving stakeholder expectations and preparations for mandatory climate-related reporting. This will afford GWA an opportunity to further embed sustainability across the organisation.

Looking ahead, GWA will focus on preparing for mandatory climate-related reporting in FY2027, strengthening the governance, systems and processes needed to support the new reporting requirements.

# STRATEGY ON A PAGE

## VISION

# REDEFINING EVERYDAY WATER EXPERIENCES

to be *simple, intelligent and reliable*

CUSTOMER FIRST

**PURPOSE** • To make life better through everyday water experiences

**CAPABILITY** • Creating customer value through deep technical expertise

## STRATEGY: THREE HORIZONS

1 Fittings and fixtures

2 Plumber obsession

3 Water solutions



PVG

## ENABLERS

People

ESG

Innovation

Digital

## VALUES



We are **one team**



We are **customer focused**



We **care**



We are **accountable**

## SAFETY

Note: GWA approved a fourth cultural pillar, "**We are accountable**", in the first quarter of FY2027.

# 2026 ESG HIGHLIGHTS

## ENVIRONMENT

100%

**RENEWABLE ELECTRICITY SECURED** for GWA's Prestons and Pinkenba distribution centres through power purchase agreement

48%

**REDUCTION IN SCOPE 2 EMISSIONS** compared to FY2025

**LEAK SMARTSHIELD™** – Leak protection technology pilots implemented in Australia, expanding GWA's smart water technology portfolio

146

**FORTY-FOOT EQUIVALENT (FFE) CONTAINERS SHIPPED** through Maersk's ECO Delivery Ocean program, reducing ocean freight emissions by 55.69 tonnes CO<sub>2</sub>e

98.2 TONNES

**OF CO2E SAVINGS ESTIMATED** by shifting 784 Forty-Foot Equivalent (FFE) containers to a rail-enabled freight solution, reducing road freight movements by approximately 266 truck trips

85%

**OF GWA'S GLOBAL VEHICLE FLEET NOW COMPRISES HYBRID ELECTRIC VEHICLES**, up from 80% in FY2025

35%

**INCREASE IN THE RAINWATER HARVESTED** at GWA's Avondale facility in New Zealand compared to the previous year

7%

**REDUCTION IN OPERATIONAL WASTE** generated

0%

**EXPANDED POLYSTYRENE (EPS) AND PFAS-CONTAINING PACKAGING** placed on the market

13%

**IMPROVEMENT IN APCO SUSTAINABLE PACKAGING** rating (from 72% (leading) to 85% (Beyond best practice))

2

**GOOD DESIGN AWARDS** for Caroma products received, recognising design innovation that supports accessibility, hygiene and water efficiency across bathroom solutions

## SOCIAL

>9,000 HOURS

**OF EMPLOYEE TRAINING DELIVERED**, with an average of 19 hours per employee, supporting leadership, sales, technical and AI capability development

9

**TECHNICAL SPECIALISTS COMPLETED GWA'S NATIONAL PLUMBING MASTERCLASS**, with external plumber training sessions following the masterclass achieving a Net Promoter Score (NPS) of +82

50

**SALES PROFESSIONALS PARTICIPATED IN A STRUCTURED SALES DEVELOPMENT PROGRAM** across NSW, SA, WA and VIC, achieving a +46 NPS

43%

**FEMALE WORKFORCE PARTICIPATION**, with 60% female representation on the Board of Non-Executive Directors and 38% on the Executive Leadership Team

\$33,555

**IN KIND PRODUCT DONATIONS TO HABITAT FOR HUMANITY** supporting social housing outcomes in Australia

225

**MAKING LIFE BETTER AWARD NOMINATIONS** celebrating peer recognised contributions aligned to GWA's cultural pillars

## GOVERNANCE

4

**INTERNATIONALLY RECOGNISED ISO CERTIFICATIONS** maintained across quality (ISO 9001:2015), environmental (ISO 14001:2015), information security (ISO/IEC 27001) and occupational health and safety (ISO 45001:2018) management systems





GWA is committed to creating a  
**POSITIVE IMPACT**  
*on employees, customers and the community*

# ENVIRONMENT



GWA's environmental approach continues to focus on the areas most relevant to its business, products, solutions and value chain: water, product stewardship and sustainable sourcing, waste, energy and emissions.

In FY2026, this approach was further aligned to GWA's role as a provider of sustainable water solutions, with water central to its products, customer proposition and long-term growth strategy.

GWA's activities focus on strengthening its core product leadership, supporting plumbers and customers, and expanding technologies that improve water efficiency, resilience and building performance. In FY2026, this was supported through the early stage introduction of new technologies such as Leak SmartShield™, renewable energy procurement through a power purchase agreement, progressing Life Cycle Assessment (LCAs) and Environmental Product Declarations (EPDs) activity, and continuing the lead-free product transition.

## WATER

GWA's approach to water stewardship is aligned with its focus on strengthening its core fixtures and fittings portfolio and deepening its engagement with plumbers and customers.

In FY2026, this was reflected through continuous investment in water-efficient product design, water hygiene solutions, and smart technologies to help monitor and manage water use across both residential and commercial settings.

### ADVANCING WATER SOLUTIONS

In FY2026, GWA advanced its residential water technology offering through the early stage introduction of Leak SmartShield™, which helps detect leaks and improve the monitoring and management of water use in homes. In commercial applications, GWA implemented water technology designed to improve water hygiene through thermal disinfection, with capabilities including real-time data capture, record-keeping, predictive maintenance, leak detection and system performance monitoring.

These technologies complement GWA's broader portfolio of water-effective solutions, including low-flow shower technologies and Caroma Smart Command, which support customers to reduce water consumption and improve water efficiency across the product lifecycle.

### CASE STUDY

#### Leak SmartShield™ Technology

##### Opportunity

Undetected leaks and burst pipes contribute to unnecessary water loss in homes, often remaining unnoticed until significant water has been wasted or property damage has occurred. With around 20% of household insurance claims associated with water leaks, early detection presents an opportunity to improve water efficiency, reduce preventable damage and support better customer outcomes.

##### GWA's approach

In FY2026, GWA expanded its smart water solutions portfolio by building on its established 'Caroma Smart Command' capability and introducing an AI-enabled leak protection solution for residential customers. Through its strategic partnership with Phyn, a global category leader in AI-powered leak protection, GWA piloted the distribution of Leak SmartShield™ across Australia.

Leak SmartShield™ continuously monitors water flow, pressure and temperature to help identify hidden leaks early. By providing real-time alerts and optional automatic water shut-off, the technology supports timely intervention, helping customers reduce unnecessary water loss, minimise preventable property damage and improve household water efficiency.



## OPERATIONAL WATER USAGE

GWA undertakes a range of water management initiatives across its operations, including rainwater harvesting and water recycling.

Table 1 provides an overview of GWA's operational water consumption across its controlled facilities.

**Table 1: Gross water consumption**

| Region         | Unit       | FY2025        | FY2026       |
|----------------|------------|---------------|--------------|
| Australia      | Kilolitres | 7,177*        | 8,044        |
| New Zealand    | Kilolitres | 184           | 170          |
| United Kingdom | Kilolitres | 290           | 346          |
| China          | Kilolitres | 0             | 0            |
| <b>Total</b>   | Kilolitres | <b>7,652*</b> | <b>8,560</b> |

\* FY2025 water consumption figures have been updated to reflect final invoices received from Australian water authorities following publication of the prior report.

The overall gross water consumption increased by 11.9% in FY2026, from 7,652 kL to 8,560 kL. The increase predominantly occurred in GWA's Australian operations, with the Derrimut Distribution Centre in Victoria being the largest contributor where reported consumption significantly increased in FY2026. Consumption at this site was extracted from billing data, and the reported movement has not been attributed to an identified operational change. GWA is reviewing the underlying drivers of the increase to better understand the change in water consumption.

Lower consumption at GWA's Prestons, Norwood, and South Melbourne sites partially mitigated the overall increase in Australia's gross water consumption.

Outside of GWA's Australian operations, there was a slight decrease in water consumption in New Zealand during FY2026; while water consumption in the United Kingdom increased, driven by increased warehouse amenity usage following the installation of an automatic flushing system in the amenities, as well as greater employee use of warehouse facilities following changes to working arrangements.

The Avondale Experience and Distribution Centre in New Zealand harvested 604 kilolitres of recycled water in FY2026, an increase from 447 kilolitres in FY2025, demonstrating the ongoing value of its rainwater harvesting infrastructure. During the year, water recycling was also recorded at Charter Hall-operated sites in Prestons, Derrimut and Pinkenba, following Charter Hall's investment in smart water meters to support improved monitoring of water use.

Table 2 provides an overview of GWA's operational water harvesting across its controlled facilities.

**Table 2: Gross water harvesting**

| Region         | Unit       | FY2025     | FY2026         |
|----------------|------------|------------|----------------|
| Australia      | Kilolitres | 0          | 286,225        |
| New Zealand    | Kilolitres | 447        | 604            |
| United Kingdom | Kilolitres | 0          | 0              |
| China          | Kilolitres | 0          | 0              |
| <b>Total</b>   | Kilolitres | <b>447</b> | <b>286,829</b> |

## PRODUCT STEWARDSHIP & SUSTAINABLE SOURCING

As a provider of fixtures, fittings and water solutions, the environmental impact of GWA's products is shaped not only by the materials used, but also by product quality, durability, installation efficiency and how products perform over time.

In FY2026, GWA invested in the development of Life Cycle Assessments (LCAs) and Environmental Product Declarations (EPDs) across 8 key product categories, building the data, systems and internal capabilities required to quantify and disclose product-level environmental impacts. LCAs assess environmental impacts across a product's lifecycle and provide the foundation for EPDs, which are independently verified disclosures of metrics such as carbon footprint, energy consumption and resource use.

GWA worked with specialist partners to progress the data collection, assessment and verification required for its LCAs and EPDs. The first independently verified EPDs are expected to be published in early FY2027, supporting greater transparency of product environmental impacts.



## SUSTAINABLE MATERIALS AND PRODUCTS

GWA considers material selection as part of its product stewardship approach, including the feasibility of recycled or lower-impact alternatives during the product development process. This is supported by ongoing efforts to reduce input materials, improve packaging efficiency and increase customer awareness of recycling, with the aim of minimising environmental impacts across the value chain.

GWA's approach to sustainable product design is centred on long-term performance, reliability and material efficiency. This aligns with GWA's 'Built to Last' product philosophy, which combines technical expertise, quality design and reliable performance to deliver products that support both customer value and long-term sustainability.

### HIGHLIGHT

#### Award-winning design supporting safer and more efficient bathrooms

GWA's focus on product stewardship, and design innovation was recognised through two Good Design Awards for Caroma products in FY2026.

The Caroma Urbane II Universal Accessories were recognised for providing practical bathroom support designed to help people use their bathrooms more safely and independently. The Caroma Cube CleanFlush 0.8L Urinal was recognised for its design and flushing performance, with a focus on hygiene and water conservation in commercial bathroom applications.



## WASTE

GWA's approach to waste management focuses on preventing waste wherever possible by improving product design, packaging and material efficiency, while continuing to reduce operational waste through recycling and recovery initiatives.

### PREVENTING WASTE THROUGH CIRCULAR DESIGN

GWA seeks to minimise waste by embedding circular design principles into product development, packaging and installation. As a signatory to the Australian Packaging Covenant Organisation (APCO), GWA continues to identify opportunities to reduce unnecessary packaging, improve material efficiency and increase the use of recycled content.

In FY2026, GWA continued initiatives to reduce single-use packaging materials and expand the use of bulk packaging for larger products, including sinks and baths. These initiatives resulted in the removal of 4,151 plastic blister packs, a 415 kg reduction in PET plastic consumption, and the elimination of Expanded Polystyrene (EPS) and per- and polyfluoroalkyl substances (PFAS) from packaging systems. In addition, GWA reported 100% of packaging placed on the Australian market through APCO, supporting transparency and alignment with national packaging sustainability expectations.

Packaging is also designed to support easier installation, helping reduce avoidable onsite waste for plumbers and customers through improved configuration, material efficiency and ease of handling.

GWA's focus on packaging optimisation during the year reduced plastic use and supported improved recyclability, contributing to an APCO performance level of 85%, up from 72% in FY2025, and a Beyond Best Practice rating across key packaging performance areas: governance and strategy, design and procurement, recycled content, recoverability, on-site waste, disposal labelling and problematic materials.

## HIGHLIGHT

## Lead-free product journey

GWA's transition to lead-free products supports responsible product stewardship and improved environmental outcomes, while helping protect human health by reducing potential exposure to lead in drinking water, particularly for children and pregnant women. The National Construction Code (NCC) 2022 introduced new lead-free requirements for plumbing products that come into contact with drinking water, with a national installation deadline of 1 May 2028 (and an earlier implementation date of 1 May 2026 in Victoria).

By transitioning product ranges ahead of these requirements, GWA minimised non-compliant stock, product returns and unnecessary disposal while supporting a smoother transition for customers, plumbers and the broader supply chain. The shift to lead-free products, including recyclable brass materials, contributed to Australian operations achieving a transition rate of 100% for low lead tapware in FY2026, compared with 62% in FY2025. This strengthens GWA's circular design approach by integrating compliance, material selection and lifecycle thinking into product development.



## MANAGING OPERATIONAL WASTE

In FY2026, GWA reduced total waste generated by 7%, from 540 tonnes in FY2025 to 500 tonnes, alongside ongoing initiatives to reduce waste across the product and packaging lifecycle. GWA maintained a recycling rate of 36%, consistent with FY2025, with 169 tonnes of waste diverted from landfill and recycled in the year.

**Table 3: Waste management**

| Region                                    | Unit   | FY2025 | FY2026 |
|-------------------------------------------|--------|--------|--------|
| Total waste generated                     | tonnes | 540    | 500    |
| General waste sent to landfill            | tonnes | 356    | 321    |
| Waste diverted from landfill and recycled | tonnes | 184    | 179    |

## ENERGY & EMISSIONS

In FY2026, GWA continued to strengthen its approach to energy and emissions management through targeted operational decarbonisation initiatives, enhanced emissions data capability and preparation for mandatory climate-related reporting. GWA also commenced work to understand and collect Scope 3 emissions data by mapping relevant value chain categories and assessing data availability.

### MANAGING ENERGY USE & EMISSIONS

In FY2026, the Company entered into a renewable electricity agreement for two of its largest Australian distribution centres and continued increasing the proportion of hybrid vehicles across Australia, New Zealand and the United Kingdom.

Additionally, GWA trialled Maersk's ECO Delivery Ocean solution across selected international shipping lanes to support reductions in Scope 3 transportation emissions. In FY2026, GWA shipped 146 Forty-Foot Equivalent (FFE) containers through the program, achieving verified emissions savings of 55.69 tonnes CO<sub>2</sub>e through the use of lower greenhouse gas emissions fuels.

GWA continues its transition from a road-only transport model to a combined rail and truck solution for freight servicing the Prestons Distribution Centre. In FY2026, this included shifting 784 FFE containers to a rail-enabled freight solution, reducing road freight movements by approximately 266 truck trips. This delivered an estimated 98.2 tonnes CO<sub>2</sub>e in annual emissions savings and contributed to a 34% reduction in transport-related emissions.



## CASE STUDY

## Green Power Renewable Agreement with Flow Power

### Opportunity

Reducing operational emissions remains a key focus for GWA, particularly across its Australian distribution network. Electricity use at operational sites contributes to GWA's Scope 2 emissions profile, creating an opportunity to reduce reliance on grid electricity and support the transition to lower-carbon operations. This is most relevant at sites where GWA controls energy procurement and can directly influence electricity sourcing.

### GWA's approach

In FY2026, GWA entered into a 100% Green Power renewable electricity agreement with Flow Power linking electricity consumption at Prestons and Pinkenba to renewable energy generation from the Kiamal Solar Farm. The agreement covers 100% of purchased energy use at both sites and represents one of GWA's most significant operational decarbonisation initiatives in the reporting period.

This agreement builds on GWA's existing investments in on-site solar generation at Prestons and Pinkenba. By combining self-generated solar energy with renewable electricity procured, GWA has increased the proportion of renewable electricity consumed across two of its largest operating facilities.

In addition, GWA's Norwood South Australia and Mulgrave offices Victoria, together with its two UK sites, are also supplied under renewable electricity plans, supporting the Group's broader transition to renewable energy.

### Strategic impact

The power purchase agreement contributed to GWA's overall Scope 2 emissions reduction by 48% through the procurement of accredited renewable electricity. In FY2026, renewable electricity supplied under the agreement accounted for approximately 62% of GWA's Australian electricity consumption, covering 998,090 kWh of the total 1,623,123 kWh consumed. The initiative strengthened GWA's approach to Scope 2 emissions management in Australia and demonstrated a shift towards targeted reduction actions. The agreement also supports GWA's broader climate-readiness work and aligns with its ESG commitments.



## GREENHOUSE GAS EMISSIONS PERFORMANCE

GWA monitors greenhouse gas emissions across its operations using internationally recognised methodologies, with emissions reported as Scope 1 (direct) and Scope 2 (indirect) emissions.

### Scope 1 emissions

GWA's Scope 1 emissions primarily relate to GWA's vehicle fleet, with opportunities for further reductions occurring progressively as vehicles reach the end of their replacement cycle and are transitioned to hybrid models where possible. GWA's total Scope 1 emissions remained stable in FY2026. GWA's China presence relates to a shared office, which has been excluded from the current emissions boundary. As a result, no Scope 1 emissions have been reported for China, consistent with prior years.

**Table 4: Scope 1 (Direct) Greenhouse gas emissions**

| Scope 1 emissions | Unit                          | FY2025     | FY2026     |
|-------------------|-------------------------------|------------|------------|
| Australia         | Tonnes CO <sub>2</sub> e      | 216        | 216        |
| New Zealand       | Tonnes CO <sub>2</sub> e      | 41         | 40         |
| China             | Tonnes CO <sub>2</sub> e      | 0          | 0          |
| United Kingdom    | Tonnes CO <sub>2</sub> e      | 64         | 69         |
| <b>Total</b>      | <b>Tonnes CO<sub>2</sub>e</b> | <b>321</b> | <b>325</b> |

In FY2026, 85% of GWA's global vehicle fleet comprised hybrid vehicles (up from 80% in 2025), supporting GWA's long-term approach to reducing Scope 1 emissions through planned fleet replacement. GWA does not operate any vehicles in China due to its limited office presence in the region.

**Table 5: Overview of global fleet transition to hybrid**

| Regions        | FY2025<br>hybrid/Total | FY2026<br>Hybrid/Total |
|----------------|------------------------|------------------------|
| Australia      | 61/64 (95%)            | 56/62 (90%)            |
| New Zealand    | 2/10 (20%)             | 9/12 (75%)             |
| United Kingdom | 5/11 (45%)             | 9/13 (69%)             |
| <b>Total</b>   | <b>68/85 (80%)</b>     | <b>74/87 (85%)</b>     |

### Scope 2 emissions

The largest reduction in GWA's emissions in FY2026 was in Scope 2 emissions, which decreased by 48%. This was driven by the introduction of renewable electricity at its Prestons, New South Wales and Pinkenba, Queensland distribution centres, Norwood, South Australia and Mulgrave, Victoria offices, together with expanded renewable electricity coverage across both United Kingdom sites.

The United Kingdom Scope 2 emissions were reduced to zero in FY2026 at its two sites. This reflects GWA's focus on reducing emissions in areas where the business can have the greatest operational impact.

**Table 6: Scope 2 (indirect) Greenhouse gas emissions**

| Scope 2 emissions | Unit                          | FY2025*      | FY2026*    |
|-------------------|-------------------------------|--------------|------------|
| Australia         | Tonnes CO <sub>2</sub> e      | 1,005        | 509        |
| New Zealand       | Tonnes CO <sub>2</sub> e      | 32           | 41         |
| China             | Tonnes CO <sub>2</sub> e      | 0            | 0          |
| United Kingdom    | Tonnes CO <sub>2</sub> e      | 27           | 0          |
| <b>Total</b>      | <b>Tonnes CO<sub>2</sub>e</b> | <b>1,064</b> | <b>550</b> |

\* Emissions presented in this table are calculated using market-based approach.

## STRENGTHENING EMISSIONS REPORTING

In FY2026, GWA strengthened its emissions data management capability through the implementation of the Watershed carbon accounting system, with historical Scope 1 and Scope 2 emissions data from FY2023 onwards loaded and reviewed as part of GWA's pre-assurance Watershed review process. This provides a more structured basis for emissions data management and a stronger foundation for emissions reporting for upcoming climate-related disclosures. A third-party readiness assessment found that the overall completeness of Scope 1 and Scope 2 data was high, while identifying opportunities to further refine organisational and facility data structure used for reporting.

## LOOKING FORWARD

To support ongoing reductions in environmental impact, GWA will continue to progress initiatives under its ESG roadmap across the following areas:

- Plans to leverage LCAs and EPDs to identify lower-impact materials and reduce product-related emissions.
- Assess opportunities to procure renewable electricity across sites where it has control over energy procurement, while progressing the transition of its vehicle fleet to lower-emissions alternatives.
- Promote reusable packaging opportunities, expand recycled content, improve disposal and increase recycling labelling through Australasian Recycling Label (ARL) implementation.

# SOCIAL



GWA's cultural pillars, *'We are one team'*, *'We are customer focused'*, *'We care'*, and *'We are accountable'*, guide the behaviours expected across the organisation and how GWA works together, serves customers, cares for its people and communities, and delivers outcomes.

The addition of 'We are accountable' was introduced at the beginning of FY2027, before publication of this report, as part of an update to GWA's cultural framework. The refreshed pillars are intended to align GWA's ways of working with the delivery of the FY2027—FY2031 Transformation Strategy, approved in FY2026.

In FY2026, GWA strengthened its social impact by investing in leadership and workforce capability, expanding targeted community partnerships, advancing diversity and inclusion initiatives and continuing to build a proactive safety culture.

## TALENT DEVELOPMENT

Developing capable leaders and employees remain central to GWA's long-term success. In FY2026, GWA delivered more than 9,000 hours of learning and development, averaging 19 hours of training per employee, supporting leadership capability, technical expertise, customer engagement and digital skills.

GWA implemented a Customer Experience and Service Competency Framework to build the workforce capabilities needed to meet evolving customer expectations in an increasingly digital environment. As part of its implementation, a competency review identified existing strengths and priority development areas across customer-facing roles. The findings will inform the FY2027 Training Accreditation Program, targeting capability development and career progression to support more consistent service delivery and customer outcomes.

Capability development during the year included:

### Leadership capability

Leadership programs continue to build capability across all organisational levels.

- **Accelerate** engaged 13 senior leaders through a 12-month leadership development program.
- **Align** strengthened practical leadership capability for 16 frontline leaders.
- **Activate** supported 13 warehouse leaders through operational leadership development.
- **Aspire** engaged 156 employees in commercial capability, personal productivity and courageous conversations training.

Together, these programs contribute to GWA's broader people strategy by building leadership capability across senior, frontline, operational and commercial roles. By developing practical leadership skills, cross-functional perspectives and community awareness, the programs are intended to improve decision-making, strengthen employee engagement and build the leadership capacity required to deliver GWA's strategic priorities.

### WE ARE ONE TEAM



Own it, Deliver it, Together

We operate as one enterprise, prioritising business outcomes over functional silos.

We collaborate with intent — clear ownership, clear timelines, clear outcomes.

We align on enterprise priorities and make trade-offs together.

### WE ARE CUSTOMER FOCUSED



Know the market, Win the market

We prioritise work that improves customer experiences.

We challenge work that does not directly or indirectly support the customer or strategy.

We actively seek and translate customer insights into action, innovation and execution.

### WE CARE



High care, High standards

We respect each other, the community and the environment in which we operate.

We embrace courageous conversations that fuel growth and development.

We value diversity of backgrounds, ideas and contributions in decision making.

### WE ARE ACCOUNTABLE



Outcomes over Activities

We act with integrity — our actions match our words, and we do the right thing even when it's hard.

We take ownership of our outcomes and hold one another to account.

We share our views openly, contribute ideas and challenge respectfully.

### Building future capability

Recognising the changing operating environment, GWA expanded digital capability by delivering AI learning sessions across Australia, New Zealand and the United Kingdom, supported by a CEO-led AI forum to embed awareness and practical application across the business.

Customer-facing capability was strengthened through a structured sales enablement program, with 50 sales professionals trained across four Australian states and further rollout planned across Queensland and New Zealand in FY2027. The program combined sales and product training, tailored by role to strengthen customer engagement and sales capabilities. This provided teams with consistent tools and language to support sales conversations and reinforce GWA's role as a trusted technical partner.

“My experience as a participant in the Sales training program was highly valuable and engaging. The sessions provided practical insights into customer engagement, particularly in understanding different customer styles and tailoring communication accordingly. I found the collaborative elements especially beneficial, as sharing perspectives within the group enhanced learning outcomes. The program has equipped me with strategies that I can apply immediately, and I am confident that these will contribute to more effective and meaningful interactions with customers moving forward.”

**Tess Leo, Business Development Manager, VIC**



## CASE STUDY

### Reinforcing technical proficiency through plumbing masterclass

#### Opportunity

As product complexity and customer expectations increase, ensuring plumbers have the technical information they need when they need it to support fast and reliable installation is paramount. In response, GWA focused on strengthening technical capability across its specialist plumbing frontline teams to support plumbers' infield when solving real life installation problems.

#### GWA's approach

GWA developed the Plumbing Masterclass as a structured train-the-trainer programme to build technical expertise and support knowledge transfer across its network. Delivered over two days at the Prestons Centre of Excellence, the programme included hands-on sessions led by the Technical Training team and supported by Research & Development. It covered new product developments, high-volume products and common areas of technical enquiry, and was also supported by digital learning content on product handling for plumbers.

Training addressed installation, fault diagnosis and maintenance, as well as how to translate this knowledge into value-adding customer interactions. These sessions equipped our technical training network with the knowledge and skills to support technical interactions in field and to augment the value they deliver when training stakeholders internally and externally across Australia and New Zealand.

#### Strategic impact

The Plumbing Masterclass strengthened GWA's technical capability at the frontline, equipping specialist teams with deeper product knowledge and practical problem-solving skills to better support plumbers in the field. By improving the consistency, confidence and quality of technical interactions across Australia and New Zealand, the program directly supports GWA's "Plumber Obsession" strategy and reinforces GWA's position as a trusted technical partner. Following completion of the masterclass by 9 technical specialists, external plumber training achieved an NPS of +82, demonstrating the value of the program in improving trade engagement, customer experience and installation outcomes.

“The hands-on training was extremely helpful, especially when it came to fault finding and repairs, which will allow us to deliver a better level of service to plumbers. It was also valuable to connect with others in similar roles, compare experiences, and bounce ideas around common challenges. That collaboration really added to the overall benefit of the session. Overall, a very worthwhile and practical training experience.”

**David Gazelle, Plumber Specialist**





## WORKFORCE STABILITY

Higher employee turnover in FY2026 reinforced the importance of strengthening employee engagement, retention and capability development. To support its evolving business needs and corporate strategy, GWA focused on better aligning roles, goals and capability requirements. This included improving visibility of critical roles and succession needs, supported by Workday-enabled people processes for recruitment, onboarding, performance and development.

These initiatives were complemented by transparent talent discussions, targeted leadership and capability programs, and a refreshed Employee Value Proposition designed to attract, engage and retain the skills required for GWA's next phase of growth. Together, this approach supports a more resilient, capable and adaptable workforce, aligned to the delivery of GWA's strategic priorities.

## COMMUNITY PARTNERSHIPS

GWA's community partnerships form part of its broader purpose of making life better through everyday water experiences, with financial and in-kind contributions directed towards initiatives that address community needs. In FY2026, this was reflected through partnerships with Habitat for Humanity and the Property Industry Foundation, combining product donations, employee volunteering and industry collaboration to contribute to housing-related social outcomes.

## HABITAT FOR HUMANITY

GWA's partnership with Habitat for Humanity, established in FY2025, is a key component of its community investment program. In FY2026, the partnership was delivered across Australia and New Zealand through employee volunteering and product donations, while laying the foundations for future expansion into the United Kingdom as part of GWA's broader global partnership.

In FY2026 the Australian business donated \$33,555 worth of bathroom products to support social housing projects such as New Day Haymarket in Sydney which will provide housing accommodation to young people experiencing homelessness and initiatives such as the Habitat Women 12 weeks training programme, which supports women to build foundational skills in construction, including carpentry, painting, workplace safety and tool handling.

Employee participation increased, with a cross-functional team of seven employees in Auckland supporting a housing renovation project in South Auckland. This reflects a shift from financial support to a partnership model, focused on product donations, employee participation and skills development.

---

**"GWA's partnership is a great example of how in-kind support can create meaningful community impact. Through the donation of products for our housing projects and support of our Habitat Women initiative, GWA is helping us provide safe homes while empowering more women with the skills and confidence to build brighter futures."**

**Alice Grant, Senior Manager, Corporate Partnerships, Habitat for Humanity Australia**



## PROPERTY INDUSTRY FOUNDATION

GWA continues its support for the Property Industry Foundation (PIF) in FY2026, completing the final \$11,000 of its \$50,000 commitment to the Haven House redevelopment project through product contributions. Delivered with The Salvation Army Youth Services Queensland, the project transformed an existing site in Woolloongabba into transitional housing for young women aged 18–22 experiencing, or at risk of experiencing homelessness. The facility includes six self-contained apartments, upgraded kitchens and bathrooms, and a communal youth hub, with trauma-informed design informed by young people with lived experience to support safety, wellbeing and connection.

In addition to its project funding, GWA supported broader industry collaboration through participation in the 2026 PIF Regatta, contributing approximately \$6,000 alongside other industry partners. GWA's participation reflects a combined approach of targeted investment and sector collaboration to address houselessness and support long-term housing outcomes.

### HIGHLIGHT

## Community Engagement & First Nations-led initiatives.

GWA continues employee-led fundraising through Pink Ribbon Month and Movember, with matched donations supporting health-related causes.

During National Reconciliation Week, GWA partnered with Children's Ground through the Wear it Yellow initiative to support First Nations-led programs.

The Reconciliation Working Group continues to build cultural awareness and understanding through recognised Indigenous cultural celebrations such as NAIDOC (National Aborigines and Islanders Day Observance Committee) and National Reconciliation Week.



# DIVERSITY & INCLUSION

GWA's approach to Diversity, Equity and Inclusion (DE&I) focuses on supporting representation, inclusive practices and equitable outcomes across the company. This approach is guided by the DE&I Charter, which sets expectations for behaviour and accountability at all levels, and is overseen by a cross-functional DE&I Committee responsible for implementation and periodic review of related initiatives.

## GENDER EQUALITY

Aligning with targets outlined by the Workplace Gender Equality Agency (WGEA), GWA maintained its 40% female, 40% male and 20% unspecified and non-binary gender representation targets across the organisation. The WGEA Report is available on GWA's website under People & Employment.

GWA's approach to gender equality is supported through structured employment processes and policies, including remuneration benchmarking, annual pay reviews, merit-based decisions and parental leave provisions. These processes and policies provide a consistent approach to pay, career progression and workforce inclusion.

**Table 7: Female representation across workforce categories**

| Female representation<br>(as a percentage of employees) | FY2024     | FY2025     | FY2026     |
|---------------------------------------------------------|------------|------------|------------|
| Board of Non-Exec Directors                             | 33%        | 33%        | 60%        |
| Executive Leadership Team                               | 38%        | 38%        | 38%        |
| Senior/Other Managers                                   | 31%        | 28%        | 30%        |
| Total Management                                        | 32%        | 28%        | 31%        |
| Total Non-management                                    | 44%        | 45%        | 49%        |
| <b>Overall Total</b>                                    | <b>41%</b> | <b>41%</b> | <b>43%</b> |

## INCLUSIVITY

In FY2026, GWA expanded the "Let's Talk" initiative, led by the Diversity & Inclusion Committee, to increase awareness, education and support around menopause, menstrual and reproductive health in the workplace. The initiative aims to help normalise conversations on health topics that can affect employee wellbeing, inclusion and workplace participation. This included resource and support materials from Menopause Friendly Australia including conversation guides for employees and leaders. The initiative was also extended on World Menstrual Health Day to improve health literacy, reduce stigma and support access to appropriate workplace resources.



## HIGHLIGHT



## Parental Leave

Parental leave provision remains an established component of GWA's employee support framework. In FY2026, it was extended through the introduction of a Buddy program. The program provides support to team members transitioning workplace pre and post parental leave. This program provides a support network connecting colleagues with shared experience and is directly aligned with our cultural pillar We Care.

## SAFETY & WELLBEING

Maintaining a safe workplace remains a core priority for GWA. In FY2026, safety outcomes declined compared with the prior year, with Total Injury Frequency Rate (TIFR) increasing to 11.3 compared with 5.5 in FY2025. The increase was primarily driven by a higher volume of low-consequence claims, while the increase in severity rate reflected a single injury event.

In response, GWA has implemented targeted actions to improve safety performance, with a focus on faster and transparent reporting, targeted intervention at higher-risk sites and enhanced training to raise health and safety awareness. These actions are intended to strengthen safety ownership across the business and support improved identification, escalation and management of safety risks.

TIFR remains GWA's primary reported lag safety indicator, supporting consistency and year-on-year comparability. Workers Compensation Injury Frequency Rate (WCIFR) is also monitored by management and the Board as one of the key safety metrics, providing additional insight into claims performance and industry comparability.

Worker insight reporting continued to remain at a high level in FY2026, supporting earlier identification of hazards and maintaining visibility of safety issues across the business. GWA continues to use these insights, together with ongoing improvements to its Integrated Management System, to improve consistency in safety practices across operations.

**Table 8: Worker insights reporting**

| Metric                                       | Results in FY24 | Results in FY25 | Results in FY26 |
|----------------------------------------------|-----------------|-----------------|-----------------|
| Worker Insights                              | 1,589           | 2,306           | 2,117           |
| Worker Insight Freq Rate (Per Million Hours) | 1,707           | 2,549           | 2,385           |
| Incidents Closed #                           | 652             | 865             | 711             |
| Incidents Closed %                           | 92%             | 93%             | 93%             |
| Actions Closed #                             | 939             | 1,246           | 1,246           |
| Actions Closed %                             | 97%             | 91%             | 92%             |
| Site Inspections Completed #                 | 553             | 608             | 610             |
| Site Inspections Completed %                 | 100%            | 100%            | 100%            |

**Table 9: Health and Safety indicators**

| Lag Indicator                                     | Results in FY24 | Results in FY25 | Results in FY26 |
|---------------------------------------------------|-----------------|-----------------|-----------------|
| Lost time injuries (LTI)                          | 6               | 2               | 4               |
| Lost time injuries frequency rate (LTIFR)         | 6.4             | 2.2             | 4.5             |
| Medical treatment injuries (MTI)                  | 4               | 3               | 6               |
| Medical treatment injuries frequency rate (MTIFR) | 4.3             | 3.3             | 6.8             |
| Total injuries (TI)                               | 10              | 5               | 10              |
| Total injuries frequency rate (TIFR)              | 10.7            | 5.5             | 11.3            |
| Severity Rate*                                    | 3.9             | 1.4             | 6.5             |

\* The severity rate reflects the average days lost per injury and includes carry over days from FY2025

## CULTURE & WELLBEING

GWA's approach to culture and wellbeing continues to focus on employee engagement, workforce sentiment and recognition, supported by governance structures and feedback frameworks. The Culture Council team of 33, together with 10 members in the DE&I Committee and 6 members in the Reconciliation Working Group, play the role of cultural ambassadors to promote inclusion-related initiatives aligned with the DE&I strategy.

Recognition programs such as the Making Life Better Awards contribute to employee engagement by providing employees with opportunities to recognise peers for behaviours aligned with GWA's cultural pillars. In FY2026, the program recorded 225 nominations across business units, and regions, indicating broad participation in recognising contributions and providing visibility of behaviours valued across the organisation.

## CUSTOMERS

GWA's approach to wellbeing extends to customers through the way its products are designed to support safety, usability and reliable everyday use. Product design and material choices, such as lead-free alternatives, align with regulatory requirements and help reduce risks associated with water quality, supporting safer use across residential and commercial settings, particularly for children and pregnant women.

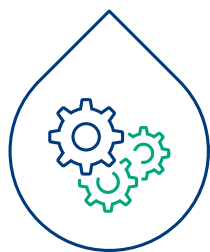
Across the product portfolio, including Caroma solutions and healthcare applications, GWA incorporates features that support improved health, hygiene, accessibility and ease of use for a range of users, including ageing populations and individuals with limited mobility.

## LOOKING FORWARD

GWA will continue to develop its people, culture and community initiatives to build workforce capability, leadership readiness and organisational capacity. This will support delivery of its strategic priorities and respond to areas identified through workforce trends and stakeholder feedback. To achieve this, GWA will:

- Continue to progress the female leadership program to support the acceleration of female talent representation across leadership levels.
- Expand the community partnership with Habitat for Humanity, to increase community impact through the application of GWA's product and expertise.
- Continue the strong focus on leadership development building capability across the different levels of leadership to augment the succession pipeline.
- Enhance technical proficiency through the execution of a structured product training roadmap to improve customer experience.
- Build on the AI adoption framework to drive efficiencies and deliver competitive advantage.
- Continue enterprise-wide capability building to equip employees with the skills required to deliver FY2027 strategic initiatives, while supporting workforce stability and addressing capability gaps associated with employee turnover.





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

## GOVERNANCE STRUCTURE

### BOARD OF DIRECTORS

The Board is responsible for setting GWA's strategic direction, monitoring executive and senior management performance, overseeing financial and other reporting, setting risk appetite, and ensuring appropriate systems of risk management, internal controls and reporting mechanisms are in place. GWA's Board of Directors has ultimate responsibility for overseeing GWA's ESG Roadmap, including ESG Risks and Opportunities.

The Board is supported by Board-level committees, including the Audit and Risk Committee and the People and Culture Committee. The Audit and Risk Committee assists the Board in overseeing financial reporting, the internal control environment, the risk management framework, compliance, and assurance from internal and external audit. The People and Culture Committee supports the Board on matters including Board composition, director performance, succession planning, executive remuneration, diversity and broader people-related governance responsibilities.

In FY2026, GWA undertook its annual Board and committee performance review to assess whether the Board's composition, size and mix of skills remain appropriate for GWA's strategy, business, risk profile and governance needs. The review supported ongoing Board and committee effectiveness, with outcomes used to inform areas of continued focus, including strategic oversight, succession planning and Board capability development.

For further information about GWA's Board principles and corporate governance policies and practices, visit the Corporate Governance section on the [website](#).

### ESG GOVERNANCE

The Board maintains overall responsibility for aligning the ESG roadmap with the objectives of the business. The Board receives regular updates on ESG performance against set 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.

The ESG Steering Committee directs the execution of GWA's ESG program and monitors 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 is constituted by the following executive members:

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

The Executive sponsor for ESG, together with the Governance sponsor, are responsible for overseeing GWA's preparation for mandatory climate reporting requirements, including monitoring progress on related readiness activities. In FY2026, third-party specialists were engaged to assist GWA's preparation for future disclosure requirements.

## BOARD COMPOSITION

GWA continues to strengthen Board diversity, with women representing 60% of non-executive directors in FY2026 compared with 33% in FY2025. The Board maintained a high level of independence, with 67% of directors classified as independent, exceeding the threshold for a majority-independent Board and supporting effective governance and oversight.

Table 10 presents the board composition over the last two years.

**Table 10: Board Composition**

| Key Performance Indicators                                                  | 2025 | 2026 |
|-----------------------------------------------------------------------------|------|------|
| Percentage of female representation on the Board of non-executive directors | 33%  | 60%  |
| Percentage of independent Board members                                     | 71%  | 67%  |

GWA complies 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 our Corporate Governance Statement on the GWA [website](#).

## RISK MANAGEMENT

GWA's risk management framework defines Board and management oversight of risk including responsibilities for risk management, internal controls and risk appetite. The framework is further supported by certified management systems across key operational risk areas, including ISO 9001:2015 for quality management, ISO 14001:2015 for environmental management, ISO/IEC 27001 for information security relating to Caroma Smart Command, and ISO 45001:2018 for occupational health and safety management. These existing risk and governance frameworks along with certified management systems, provide a strong foundation for managing risks across the business, including climate-related risks.

In FY2026, GWA undertook the readiness assessment of climate-related risks and opportunities as part of the preparation for FY2027 mandatory disclosures. The assessment was reviewed by the Executive Leadership Team and presented to the Board, supporting the ongoing oversight of climate-related matters.

The Board has an Audit and Risk Committee, led by a Committee Chair, to oversee GWA's risk management framework and bring focus to GWA's risk management and internal controls. The Board maintains accountability for ensuring compliance with risk management, with the Audit and Risk Committee reporting to the Board on matters of risk management and internal controls in accordance with the terms of the Committee Charter. All Board members are invited to attend Audit and Risk Committee meetings. GWA regularly reviews the composition of the Committee to ensure an appropriate balance of skills, knowledge, and expertise to consistently guide risk-led decision making across the organisation.

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 framework, to achieve long-term sustainability.

## QUALITY MANAGEMENT

Quality management is part of GWA's risk management framework, supporting a risk-based approach that delivers strategic value for GWA's customers. The organisation has embedded specific quality metrics alongside safety, environmental, and social indicators, to further unlock strategic growth through ESG for merchants, plumbers and end customers.





# CORPORATE GOVERNANCE FRAMEWORK

## COMPLIANCE WITH LEGISLATION AND GOVERNANCE STANDARDS

GWA upholds 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 GWA [website](#).

## TAX TRANSPARENCY

GWA has been a signatory of the Board of Taxation's Voluntary Tax Transparency Code since 2017. For more information, including a summary of taxes paid by GWA, refer to our Tax Transparency Report on the GWA [website](#).

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.

## IMPACT ACROSS THE SUPPLY CHAIN

GWA recognises that responsible sourcing is fundamental to managing ESG risks across its value chain. The Company works closely with long-term supply partners to promote ethical business practices, regulatory compliance and continuous improvement. In FY2026, GWA continues to strengthen its supplier due diligence processes, using independent supplier assessments and ongoing engagement to improve visibility of ESG risks across its global supply chain.

## CASE STUDY

### Enhancing supplier oversight through Sedex

#### Background

Sedex is a global platform that helps organisations strengthen responsible sourcing through greater visibility of supplier ESG performance. Its SMETA (Sedex Members Ethical Trade Audit) framework provides independent assessments across labour standards, health and safety, environmental management and business ethics.

#### GWA's approach

GWA has used Sedex and the SMETA audit framework since FY2025 as part of its supplier due diligence program. Suppliers are selected using a risk-based approach that considers factors such as geography, product category and ESG risk profile. Audit findings are reviewed alongside broader due diligence information, with suppliers expected to implement corrective actions where improvement opportunities are identified.

GWA mandates proposed manufacturing partners to join Sedex before entering into supply and manufacturing arrangements with GWA and complete an external SMETA or equivalent audit as part of GWA's supplier onboarding process.

#### Strategic impact

In FY2026, GWA suspended its relationship with a supplier after concerns were identified through its due diligence processes, with supply re-commencing only when the concerns were satisfactorily addressed. The outcome demonstrates that supplier audits are embedded within GWA's procurement and governance processes, providing meaningful insights that inform sourcing decisions and reinforce accountability across the supply chain.



## SUPPLIER CODE OF CONDUCT

The Supplier Code of Conduct outlines the minimum standards required of suppliers, supporting GWA's expectations for ethical conduct, responsible sourcing and environmentally conscious practices across its supply chain.

The Code is guided by principles set out in ISO 20400:2017 Sustainable Procurement — Guidance, the United Nations Ethical Trade Initiative ("ETI") and International Labour Organisation ("ILO") Conventions.

In FY2026, GWA implemented the Supplier Code of Conduct across its key direct suppliers, with over 95% having accepted the Code.

## SUPPLIER ENVIRONMENTAL ASSESSMENT

GWA conducts an annual environmental supplier survey to monitor environmental practices across its supply chain and identify opportunities to strengthen supplier engagement. FY2026 results indicate mixed performance across the survey indicators. The decline in suppliers investing in sustainability and efficiency initiatives is considered to reflect the maturity of existing supplier programs, with many suppliers having already completed key investments and implemented sustainability initiatives. GWA is engaging with suppliers to better understand the drivers of declines in other indicators, including recycled packaging and the tracking of energy and waste consumption, to inform future supplier engagement and continuous improvement initiatives. Table 11 presents the key environmental supplier survey results.

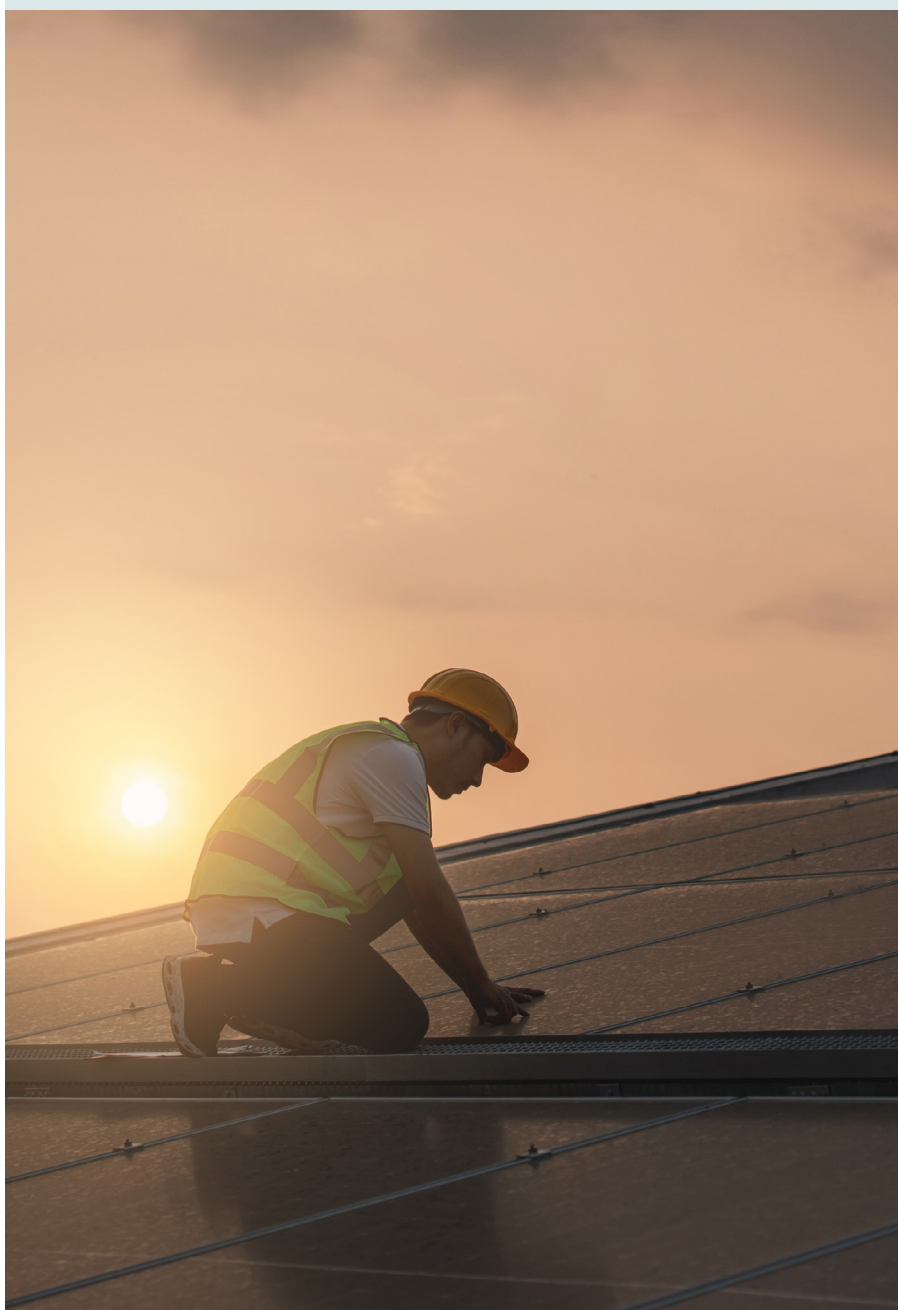
**Table 11: Overview of Environmental Supplier Survey**

| Key Performance Indicators                                       | FY2025 | FY2026 |
|------------------------------------------------------------------|--------|--------|
| % Investing in sustainability and efficiency initiatives         | 100%   | 85%    |
| % Recycling program in place                                     | 83%    | 80%    |
| % Has or planned in investing in an Electronic Management System | 94%    | 100%   |
| % Using recycled packaging                                       | 78%    | 90%    |
| % Tracking usage and consumption of energy and waste             | 72%    | 65%    |

## HIGHLIGHT

### Energy-efficient supply partner

GWA's engagement with energy-efficient supply partners is supporting improved environmental performance across its value chain. Following completion of a new factory project, one supply partner increased production capacity while reducing energy intensity across both production value and product-level measures. These improvements were supported by investment in energy-efficient manufacturing equipment. Additional sustainability initiatives include wastewater recycling, recirculating cooling-water systems with a reported recycling rate of at least 95% and on-site solar generation. The factory's 929.39 kWp solar photovoltaic system, installed across approximately 6,000 m<sup>2</sup>, further supports renewable electricity generation and reduced reliance on grid electricity.





## MODERN SLAVERY

GWA has a policy on Modern Slavery, which is supported by periodic due diligence reviews and regular compliance audits to improve supply chain transparency. 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 the product supply chain involves regular on-site visits and reviews by GWA, and a rotating schedule of at least three 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 [here](#).

## CODE OF CONDUCT AND ETHICS

GWA's corporate governance framework is supported by its Code of Conduct and Ethics, which sets out the standards of lawful, ethical and responsible conduct expected of directors, senior executives, officers, agents and contractors. The Code promotes high standards of integrity, fair dealing, protection of company assets and accountability for compliance, and provides a baseline for ethical decision-making when representing GWA with employees, customers, suppliers, partners and other stakeholders.

## ANTI-BRIBERY, FRAUD AND CORRUPTION POLICY

The policy sets clear expectations for preventing, identifying and responding to fraud, bribery and corrupt conduct across the organisation. GWA does not tolerate fraud or corruption, whether arising internally or externally, and investigates any policy breaches, with material matters reported to the Board. The policy provides guidance on gifts, benefits, secret commissions and other conduct that could compromise, or be perceived to compromise, objective business decision-making.

## WHISTLEBLOWER POLICY

GWA's Whistleblower Policy enables eligible whistleblowers to raise concerns confidentially, including through internal protected disclosure officers, direct access to the Audit and Risk Committee, or through Your Call, an independent third-party reporting line. The policy supports the reporting of suspected unethical, illegal, fraudulent or undesirable conduct and includes protections relating to confidentiality, prevention of detriment and whistleblower support.

# LOOKING FORWARD

GWA aims to continuously improve governance and risk management processes to support the organisation's sustainability commitments and strategic business objectives. To achieve this, GWA will:

- Continue preparing for mandatory climate-related financial disclosures by aligning internal processes with future reporting requirements.
- Refresh GWA's ESG Roadmap to align with the Company's new corporate strategy, evolving sustainability priorities and Australia's mandatory climate reporting requirements.
- Continue to strengthen supplier due diligence through the Sedex/SMETA framework, using supplier assessments to identify priority risks, support supplier improvement and inform responsible sourcing decisions.
- Continue using supplier environmental surveys and engagement to improve visibility of environmental performance and drive continuous improvement across the supply 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 2025 – 30 June 2026 with reference to the GRI Standards. |
| GRI 1 used       | GRI 1: Foundation 2021                                                                                                                                |

| GRI Standard                           | Disclosure                                                                       | Location                                            |
|----------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------|
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organization details                                                         | About GWA                                           |
|                                        | 2-2 Entities included in the organization's sustainability reporting             | Not reported                                        |
|                                        | 2-3 Reporting period, frequency and contact point                                | About this report                                   |
|                                        | 2-4 Restatements of information                                                  | Waste                                               |
|                                        | 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                         | Governance structure                                |
|                                        | 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 approach to ESG                                 |
|                                        | 2-23 Policy commitments                                                          | Corporate Governance Framework                      |
|                                        | 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                          | Corporate Governance Framework                      |
|                                        | 2-27 Compliance with laws and regulations                                        | About this report<br>Corporate Governance Framework |
|                                        | 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                          |
|--------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------|
| <b>GRI 3: Material Topics 2021</b>                     | 3-1 Process to determine material topics                                              | Our approach to ESG & ESG Roadmap |
|                                                        | 3-2 List of material topics                                                           | Not reported                      |
|                                                        | 3-3 Management of material topics                                                     | Not reported                      |
| <b>GRI 207: Tax 2019</b>                               | 207-1 Approach to tax                                                                 | Corporate Governance Framework    |
|                                                        | 207-2 Tax governance, control, and risk management                                    | Not reported                      |
|                                                        | 207-3 Stakeholder engagement and management of concerns related to tax                | Not reported                      |
| <b>GRI 301: Materials 2016</b>                         | 301-1 Materials used by weight or volume                                              | Not reported                      |
|                                                        | 301-2 Recycled input materials used                                                   | Waste                             |
|                                                        | 301-3 Reclaimed products and their packaging materials                                | Not reported                      |
| <b>GRI 302: Energy 2016</b>                            | 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 & Emissions                |
|                                                        | 302-5 Reductions in energy requirements of products and services                      | Not reported                      |
| <b>GRI 303: Water and Effluents 2018</b>               | 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                                                               | Water                             |
| <b>GRI 305: Emissions 2016</b>                         | 305-1 Direct (Scope 1) GHG emissions                                                  | Energy & Emissions                |
|                                                        | 305-2 Energy indirect (Scope 2) GHG emissions                                         | Energy & 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                      |
| <b>GRI 306: Waste 2020</b>                             | 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                                                                 | Waste                             |
|                                                        | 306-4 Waste diverted from disposal                                                    | Waste                             |
|                                                        | 306-5 Waste directed to disposal                                                      | Not reported                      |
| <b>GRI 308: Supplier Environmental Assessment 2016</b> | 308-1 New suppliers that were screened using environmental criteria                   | Corporate Governance Framework    |
|                                                        | 308-2 Negative environmental impacts in the supply chain and actions taken            | Corporate Governance Framework    |

| GRI Standard                                                          | Disclosure                                                                                                           | Location                       |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>GRI 401: Employment 2016</b>                                       | 401-1 New employee hires and employee turnover                                                                       | Talent Development             |
|                                                                       | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees             | Not reported                   |
|                                                                       | 401-3 Parental leave                                                                                                 | Diversity & Inclusion          |
| <b>GRI 403: Occupational Health and Safety 2018</b>                   | 403-1 Occupational health and safety management system                                                               | Safety & Wellbeing             |
|                                                                       | 403-2 Hazard identification, risk assessment, and incident investigation                                             | Safety & Wellbeing             |
|                                                                       | 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                                                              | Safety & Wellbeing             |
|                                                                       | 403-6 Promotion of worker health                                                                                     | Safety & Wellbeing             |
|                                                                       | 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                                         | Safety & Wellbeing             |
|                                                                       | 403-9 Work-related injuries                                                                                          | Safety & Wellbeing             |
|                                                                       | 403-10 Work-related ill health                                                                                       | Not reported                   |
| <b>GRI 404: Training &amp; Education 2016</b>                         | 404-1 Average hours of training per year per employee                                                                | Talent Development             |
|                                                                       | 404-2 Programs for upgrading employee skills and transition assistance programs                                      | Talent Development             |
|                                                                       | 404-3 Percentage of employees receiving regular performance and career development reviews                           | Talent Development             |
| <b>GRI 405: Diversity &amp; Equal opportunity 2016</b>                | 405-1 Diversity of governance bodies and employees                                                                   | Diversity & Inclusion          |
|                                                                       | 405-2 Ratio of basic salary and remuneration of women to men                                                         | Diversity & Inclusion          |
| <b>GRI 407: Freedom of association and collective bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Not reported                   |
| <b>GRI 408: Child Labor 2016</b>                                      | 408-1 Operations and suppliers at significant risk for incidents of child labor                                      | Corporate Governance Framework |
| <b>GRI 409: Forced or compulsory labor 2016</b>                       | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | Corporate Governance Framework |
| <b>GRI 413: Local communities 2016</b>                                | 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                   |
| <b>GRI 416: Customer health &amp; safety 2016</b>                     | 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.



ACN 055 964 380

Level 24, 100 Mount Street  
North Sydney NSW 2060  
AUSTRALIA

Telephone +61 2 8825 4400  
Facsimile +61 2 8825 4567

Website [www.gwagroup.com.au](http://www.gwagroup.com.au)