

ARGOSY PROPERTY LIMITED - GRI - TOPIC SPECIFIC DISCLOSURES (year to 31 March 2024)

General Disclosures - Annual Total Compensation Ratio			
Disclosure title	GRI	Reporting requirement	Location/Reference/Response
	2-21	a. Ratio of total annual compensation for the highest-paid individual to the median-paid individual: b. Ratio of percentage increase for the highest-paid individual to the median percentage increase for all employees c. contextual information	7.4:1 (\$1,481,100 to \$201,500) +27% (highest paid) : +11% (median) Refer A.R. [66] [Remuneration Report]

GRI 302 - Energy Disclosures			
Disclosure title	GRI	Reporting requirement	Location/Reference/Response
Energy consumption within the organisation	302-1	Total fuel consumption within the organisation from non-renewable resources	539,240 MJ diesel 141,606 MJ Natural Gas 22,080 MJ petrol
		Total fuel consumption within the organisation from renewable resources	Nil
		Electricity consumption	7,919,942 MJ
		Heating consumption	Nil
		Cooling consumption	Nil
		Steam consumption	Nil
		Electricity sold	Nil
		Heating sold	Nil
		Cooling sold	Nil
		Steam sold	Nil
		Total energy consumption within the organisation	8,622,868 MJ
	Source of conversion factors	Gas: National Institute of Standards and Technology (NIST): https://www.nist.gov/physics (US government agency) Electricity, diesel and petrol: Energy Efficiency and Conservation Authority (EECA): https://www.eeca.govt.nz/ (This is another government agency that provides information on energy in New Zealand)	

Energy consumption outside of the organisation	302-2	Energy consumption outside of the organisation	Estimated Downstream Leased Asset energy consumption 148,586,659 MJ
		Reduction of energy consumption	N/A- new base year
		Reduction in energy requirements of products and services	Not reported

GRI 305 - Emissions Disclosures

Disclosure title	GRI	Reporting requirement	Location/Reference/Response
Direct (Scope 1) GHG emissions	305-1	Scope 1 GHG emissions	187 metric tonnes CO2 equivalent
		Gases included in the calculation	CO2, CH4, N2O, HFC
		Biogenic CO2 emissions	Anthropogenic biogenic (CH4 and N2O) emissions (tCO2e) 21 tonnes
		Base year for calculation	Year to 31 March 2024
		Rationale for base year	Change in reporting period from calendar year to financial year
		Emissions in the base year	N/A
		Source of the emission factors and global warming potential (GWP) rates	Toitu Envirocare Net Carbonzero programme
		Consolidation approach Standards used	Operational control ISO 14064-1 or PAS 2050
Energy indirect (Scope 2) GHG emissions	305-2	Scope 2 GHG emissions	166 metric tonnes CO2 equivalent (location based)
		Base year for calculation	Year to 31 March 2024
		Rationale for base year	Change in reporting period from calendar year to financial year
		Emissions in the base year	166 metric tonnes CO2 equivalent (location based)
		Source of the emission factors and global warming potential (GWP) rates	Toitu Envirocare Net Carbonzero programme
		Consolidation approach Standards used	Operational control ISO 14064-1 or PAS 2050

Other indirect (Scope 3) GHG emissions	305-3	Scope 3 GHG emissions	34 metric tonnes CO2 equivalent
		Gases included in the calculation	CO2, CH4, N2O, HFC
		Biogenic CO2 emissions	Nil
		Base year for calculation	Year to 31 March 2024
		Rationale for base year	Change in reporting period from calendar year to financial year
		Emissions in the base year	50 metric tonnes CO2 equivalent (location based)
		Source of the emission factors and global warming potential (GWP) rates	Toitu Envirocare Net Carbonzero programme
		Standards used	ISO 14064-1 or PAS 2050
GHG emissions intensity	305-4	GHG emissions intensity ratio	3.03
		Organization-specific metric	TCO2-e / Revenue (\$NZD million)
		Types of GHG emissions included in the intensity ratio	Scopes 1, 2 and 3 Location- based
Reduction of GHG emissions	305-5	Gases included in the calculation	CO2, CH4, N2O, HFC
		Reduction in GHG emissions	N/A new base year
Emissions of ozone-depleting substances (ODS)	305-6	Production, imports, and exports of ODS in metric tonnes of CFC-11	Nil
Nitrogen oxides (NOx), sulfur loxides (SOx), and other significant air emissions	305-7	NOX emissions	Nil
		SOX emissions	Nil
		POP emissions	Nil
		VPC emissions	Nil
		Source of emissions factors used	Toitu Envirocare Net Carbonzero programme
		Standards used	ISO 14064-1 or PAS 2050.

GRI 401 - Employment			
Disclosure title	GRI	Reporting requirement	Location/Reference/Response
	401-1	<p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	<p>1 new hire in the year to 31 March 2024: - Age group: over 50 years - Gender: male - Location: Auckland</p> <p>1 staff member resigned in the year to 31 March 2024: - Age group: 30-50 years - Gender: male - Location: Auckland</p>
<p>Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	401-2	<p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <p>i. life insurance;</p> <p>ii. health care;</p> <p>iii. disability and invalidity coverage;</p> <p>iv. parental leave;</p> <p>v. retirement provision;</p> <p>vi. stock ownership;</p> <p>vii. others.</p> <p>b. The definition used for 'significant locations of operation'.</p> <p>2.3 When compiling the information specified in Disclosure 401-2, the reporting organization shall exclude in-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programs.</p>	<p>All permanent FTE employees (located in Auckland and Wellington) are entitled to the following benefits:</p> <p>Life insurance</p> <p>Medical insurance</p> <p>Income protection insurance</p> <p>Parental leave for up to 12 months. Argosy tops up the government parental leave payment to an employees full salary for a period of 18 weeks (9 weeks whilst on leave and 9 weeks on return to work).</p> <p>n/a</p> <p>n/a</p> <p>50% of the cost of gym memberships are reimbursed.</p> <p>Argosy Property has offices located in Auckland and Wellington only. Employees in both offices are entitled to the same benefits.</p>

Parental leave	401-3	<p>The reporting organization shall report the following information:</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>	<p>All employees of Argosy Property are entitled to parental leave. At 31 March 2024 there were 36 FTEs (15 female, 21 male).</p> <p>1 female staff member took parental leave in the year to 31 March 2024 (no males took parental leave).</p> <p>Not applicable. No staff member returned to work after parental leave ended in the year to 31 March 2024.</p> <p>Not applicable (no employees that took parental leave, returned to work 12 months prior to 31 March 2024).</p> <p>Not applicable as above.</p>
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GRI 405 - Diversity and Equal Opportunity			
Disclosure title	GRI	Reporting requirement	Location/Reference/Response
Diversity of governance bodies and employees	405-1	<p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)</p>	<p>i. 16.7% female; 83.3% male.</p> <p>ii. Nil under 30; 33.3% 30-50 years old; 66.7% over 50 years old.</p> <p>iii. N/A</p>
Ratio of basic salary and remuneration of women to men	405-2	<p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	<p>i. Gender: Officers 23.1% female and 76.9% male; All employees 41.7% female and 58.3% male.</p> <p>ii. Age: Officers nil under 30 years old, 38.5% 30 - 50 years old and 61.5% over 50 years old.</p> <p>iii. N/A</p>