

IPL GRI INDEX AND DATA SUPPLEMENT 2022





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ABOUT THIS GRI INDEX AND DATA SUPPLEMENT

This IPL Global Reporting Initiative (GRI) Index and Data Supplement is an appendix to our 2022 Sustainability Report, which has been prepared in accordance with the GRI Universal Standards 2021. The GRI Index indicates the sections of our 2022 Sustainability Report, 2022 Annual Report, 2022 Corporate Governance Statement and other public disclosures that specifically address our disclosure against the GRI Standards.

An SASB indicators table is also included on page 20.

Data relevant to these disclosures is also included in this document.

GRI INDEX

IPL's 2022 Sustainability Report was prepared in alignment with the Global Reporting Initiative Universal Standards 2021. To view [IPL's 2022 Sustainability Report](#).

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 2: GENERAL DISCLOSURES 2021		
THE ORGANISATION AND ITS REPORTING PRACTICES		
GRI 2-1	Legal name of the organisation	Incitec Pivot Limited.
	Nature of ownership and legal form	Incitec Pivot is an Australian Securities Exchange (ASX) listed company. See the 2022 IPL Annual Report , page 130.
	Location of headquarters	Incitec Pivot Limited's head office is located at Level 8, 28 Freshwater Place, Southbank, Victoria, Australia. See also the Contact Us section of our website.
	Countries of operation	2022 IPL Annual Report , pages 6-7.
GRI 2-2	Entities included in sustainability reporting	The entities included in our sustainability reporting are those wholly owned and operated by Incitec Pivot Limited during the reporting period. See the 2022 IPL Annual Report , page 107.
GRI 2-3	Reporting period, frequency and contact point	See About This Report, on the inside cover of the 2022 IPL Sustainability Report .
GRI 2-4	Restatements of information	See 'About the data' on page 25 of this document.
GRI 2-5	External assurance	See 'About the data' on page 25 of this document.
ACTIVITIES AND WORKERS		
GRI 2-6	Activities, products, services, markets served	See the About Incitec Pivot section on our website.
	Supply chain	See the 2022 Modern Slavery Statement , page 10. For risk management strategies associated with gas supply and price risk see the 2022 IPL Annual Report , page 34 under 'Manufacturing'.
	Downstream entities	The entities downstream of IPL include mining, quarry and construction, and farming customers to whom we provide explosives products and services and fertilisers. See 'Our Revenues by Business and Sector' on page 2 of the 2022 IPL Climate Change Report .
	Significant changes since previous report	See 'About the Data' on page 25 of this document.
GRI 2-7	Employees	See 'Relevant Data' on page 13 of this document.
GRI 2-8	Workers who are not employees	The most common type of IPL worker who is not an employee is a contractor. While IPL tracks contractor hours worked and contractor incidents and injuries, our data systems do not presently allow for the reporting of other information on contractors, such as accurate breakdowns of contractors by contractor type or contractors by region. Workers who are legally recognised as 'self-employed' do not perform a substantial proportion of IPL's work. Individuals other than employees or supervised workers, including employees and supervised workers of contractors, do not perform a substantial proportion of IPL's work.
GOVERNANCE		
GRI 2-9	Governance structure and composition	See the 2022 IPL Corporate Governance Statement pages 5-9.
GRI 2-10	Nomination and selection of the highest governance body	See the IPL Charter for the Nominations Committee .
GRI 2-11	Chair of the highest governance body	See the 2022 IPL Corporate Governance Statement , page 7.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 2-12	Describe the role of the highest governance body and of senior executives in developing, approving and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	See the 2022 IPL Sustainability Report , pages 6-7. See the 2022 IPL Climate Change Report , pages 9-11. See the 2022 IPL Corporate Governance Statement , pages 6 and 10-11.
	Describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people.	See 2022 Sustainability Report , pages 6-7. See the 2022 IPL Climate Change Report , pages 8-11. See the 2022 IPL Corporate Governance Statement , pages 4, 9-14 and 18. The Board met regularly during the year to review the effectiveness of the organisation's strategy, business plans and processes with respect to its impacts on the economy, environment and people, including holding its annual strategic business review. The Board regularly considers and provides opportunities for investor feedback through its investor relations program, which includes both regular investor roadshows in Australia, Asia, North America and Europe, and ad hoc investor meetings and conference calls with institutional investors, private investors and sell-side analysts. Feedback from investors is regularly considered at Board meetings. In addition, the Audit and Risk Management Committee of the Board received briefings during 2022 on IPL's identified ESG risks and provided direction and feedback to management regarding the management of these ESG risks.
GRI 2-13	Delegation of responsibility for managing impacts: Senior executives	The Board has delegated the day-to-day management of IPL, and the implementation of approved business plans and corporate strategies, including those to manage impacts, to the Managing Director and CEO, who in turn may further delegate to senior management. Relevant senior executives include the Chief Strategy and Sustainability Officer, the Chief Technology Officer, the Chief Financial Officer, Chief HSE and Operations Excellence Officer and Chief People Officer. See the 2022 IPL Annual Report , page 52. See also the 2022 IPL Climate Change Report , pages 9-11.
	Delegation of responsibility for managing impacts: Other employees	See IPL 2022 Sustainability Report , pages 6-7. See also the 2022 IPL Climate Change Report , pages 10-11.
	Process and frequency for senior executives or other employees to report back to the highest governance body	See the 2022 Sustainability Report , pages 6-7. See also the 2022 IPL Corporate Governance Statement , pages 14-15.
GRI 2-14	Role of the highest governance body in sustainability reporting, including identification of material topics	See 2022 Sustainability Report , pages 6-7. The Board, supported by each of its Committees, including its Health, Safety, Environment and Communities (HSEC) Committee and Audit and Risk Management Committee, has an annual work plan which includes the review of material topics and oversight of sustainability related matters.
GRI 2-15	Conflicts of interest, including processes for prevention and mitigation and whether conflicts of interest are disclosed to stakeholders, including, those relating to cross-board membership, cross-shareholding with suppliers and other stakeholders, the existence of controlling shareholders and related parties, their relationships, transactions, and outstanding balances.	As referenced in the IPL Code of Conduct on pages 18-19, we have a Global Conflicts of Interest Policy which applies to all Incitec Pivot Group employees and full-time contractors engaged for a term of at least six months. Directors of Incitec Pivot Limited must comply with the IPL Code of Conduct and the terms of their letter of appointment which includes obligations in relation to conflicts and ongoing disclosure of interests. Directors are also bound by Corporations Act requirements in relation to conflicts of interest and duty. Once identified, the conflict and relevant controls must be recorded in the IPL Conflicts of Interest Register. Controls may include segregation of duties, separation of supervision, control of information, refusal of gifts and entertainment, or refusal of business dealing. Conflicts of interest relating to the following are disclosed to shareholders: i. other board membership; ii. interest or shareholding in suppliers and other stakeholder organisations; iii. the existence of controlling shareholders; and iv. related parties, the nature of their relationships, the kind of transactions, and whether the arrangement is ongoing.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 2-16	Describe how critical concerns are communicated to the highest governance body. Critical concerns include concerns about the organisation's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms about the organisation's business conduct in its operations and its business relationships.	Critical concerns as defined by the GRI include concerns about the organisation's potential and actual negative impacts on stakeholders raised through grievance mechanisms and other processes. They also include concerns identified through other mechanisms about the organisation's business conduct in its operations and its business relationships. The IPL Group General Counsel provides an update on such issues to the Audit and Risk Management Committee of the Board, which meets five times per year, at each of its meetings. The Audit and Risk Management Committee reports on the conduct of its proceedings at the following Board meeting to the Board.
	Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	During the year, IPL received 35 notifications through our third-party Whistleblower system, with allegations of inappropriate behaviour being received from a number of the jurisdictions in which we operate. This was a 5% decrease on the number of notifications received in FY21. In total, 25% of these reports were substantiated in 2022. Reports received included allegations relating to unsafe work practices; discrimination; potential fraud; conflicts of interest; theft; employee relations issues; bullying; and policy issues. Where allegations were substantiated, targeted and specific actions were taken to address the issues highlighted, including formal written warnings and terminations.
GRI 2-17	Measures taken to advance the collective knowledge, skills and experience of the highest governance body on sustainable development.	See the 2022 IPL Corporate Governance Statement page 8 under 'Director induction, training and continuing education' and page 6 under 'Board skills and experience'. The Board received a number of external presentations through the year and held its annual strategic review which was externally facilitated and examined existing and emerging sustainability megatrends. See also the 2022 IPL Climate Change Report , page 9, where it is reported that the IPL Board has taken a number of measures to ensure that its decisions are informed by climate change science and by expert advisors.
GRI 2-18	Evaluation of the performance of the highest governance body.	See the 2022 IPL Corporate Governance Statement page 8.
GRI 2-19	Remuneration Policies including fixed pay and variable pay; sign-on bonuses or recruitment incentive payments; termination payments; clawbacks; and retirement benefits.	See the 2022 IPL Corporate Governance Statement page 8. See also IPL's 2022 Remuneration Report located in the 2022 IPL Annual Report , page 63-82.
	How the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment and people.	See IPL's 2022 Remuneration Report located in the 2022 IPL Annual Report , pages 63-82.
GRI 2-20	The process for designing its remuneration policies and for determining remuneration, including:	See the 2022 IPL Corporate Governance Statement page 8 under 'Remuneration of directors and senior executives' and page 9 under 'Remuneration Committee'
	i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;	The IPL Annual General Meeting includes resolutions put to a shareholder vote regarding adoption of the annual Remuneration Report and the granting of performance rights to the Managing Director and CEO. The outcomes of these resolutions are notified to the Australian Stock Exchange .
	ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;	See the Remuneration Report located in the 2022 IPL Annual Report , on page 72 under 3.3 Executive remuneration governance where it is stated that 'The remuneration of the Executives is set by the Board, having regard to recommendations from the Remuneration Committee. Where appropriate, the Remuneration Committee of the Board engages external advisors to provide input into the process of reviewing Executive and Non-executive Director remuneration. For the 2022 financial year, the Remuneration Committee received market and benchmarking data from various sources, but this information did not constitute a remuneration recommendation for the purposes of the <i>Corporations Act 2001</i> (Cth).'
	iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organisation, its highest governance body and senior executives.	Further information in relation to the Board and the Remuneration Committee can be found in the 2022 IPL Corporate Governance Statement on page 8 under 'Remuneration of directors and senior executives' and page 9 under 'Remuneration Committee'.
	The results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	The IPL Annual General Meeting includes resolutions put to a shareholder vote regarding adoption of the annual Remuneration Report and the granting of performance rights to the Managing Director and CEO. The outcomes of these resolutions are notified to the Australian Stock Exchange .

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 2-21	Annual total compensation ratio	See 'Annual Total Compensation Ratio' on page 13 of this document.
GRI 2-22	Statement from most senior executive	See the 2022 IPL Sustainability Report , page 4.
GRI 2-23	Policy Commitments	Many of IPL's policy commitments are available for download on our Corporate Governance and Sustainability in Action webpages. Each policy references the relevant intergovernmental instruments and states the principles by which its actions are to be governed, including due diligence where required. For example, the IPL Human Rights Policy articulates the fundamental elements of the Group's approach to human rights and how the Group demonstrates its commitment to respect human rights in line with the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. It describes other IPL policies and procedures in which our commitments to human rights are integrated, and IPL's commitment to the use of due diligence as a means to identify and prevent human rights risks to people in our business and supply chain, and to undertaking audits as a means of checking compliance with human rights requirements. Specific categories of stakeholders are included, as well as guidance and means of reporting for employees. The policy is signed by the MD&CEO and approved by the Board. While the policy does not reference the precautionary principle, a statement is made regarding this principle below.
	Statement on the Precautionary Principle	The Precautionary Principle provides advice on what to do when an activity raises threats of harm to the environment or human health. Precautionary measures should be taken even if some cause-and-effect relationships are not fully established scientifically. IPL recognises that there are risks and opportunities associated with climate change, and our risk management procedures associated with these are reported in the 2022 IPL Climate Change Report , our CDP responses , and our Annual Reports under 'Principal Risks'.
GRI 2-24	How IPL embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organisation; ii. how it integrates the commitments into organisational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; and iv. training that the organisation provides on implementing the commitments.	The most senior level with oversight of, or accountability for, the implementation of IPL's policy commitments is the Board. The Board has delegated the day-to-day management of IPL, including the day-to-day responsibility for implementing each of its policy commitments, to the Managing Director and CEO, who in turn may further delegate to her direct reports, who form the Executive Team, and who are responsible for the implementation of policies relating to their role. As a values based organisation, IPL's values and policies are reflected in its strategic decision making, business plans, procedures and processes consistent with its values and policies. These commitments are integrated into its business relationships through IPL's Code of Conduct and Supplier Code of Conduct as well as through various due diligence measures and regular risk assessments. Regular training is provided to IPL's employees and some contractors and suppliers on its Codes of Conduct, Zero Harm, health and safety, modern slavery, equal opportunity, discrimination and harassment, as well as role-specific training.
GRI 2-25	Our commitments to provide for, or cooperate in, the remediation of negative impacts that we identify as having caused or contributed to, including approach to identifying and addressing grievances, how stakeholders are involved in the design, review, operation and improvement of these mechanisms, how we track the effectiveness of the grievance mechanisms and other remediation processes, and an example of their effectiveness, including stakeholder feedback.	IPL has a range of internal grievance mechanisms including those in its collective Enterprise Agreements, identified in a range of its policies such as health and safety, harassment or discrimination, modern slavery, anti-bribery and corruption, IPL's Code of Conduct and IPL's Supplier Code of Conduct. IPL has established an Ethics Committee to receive grievances and complaints. The Ethics Committee assesses and investigates each complaint or grievance to determine whether it is substantiated. Where allegations are substantiated, targeted and specific actions are taken to address the issues highlighted, including disciplinary action up to and including termination of employment or in the case of a contractor or supplier, termination of contract. Where practicable and feasible in those circumstances, IPL will work with affected stakeholders to remediate the negative impacts of the conduct. Where grievances are reported to external bodies, such as courts or tribunals like the Human Rights and Equal Opportunity Commission, IPL follows the procedures set down by that judicial body and in the event of an adverse finding against it, acts to prevent a similar occurrence and provides restitution to the individual or organisation that raised the grievance. IPL's policies, procedures and processes are developed through a process of stakeholder engagement and consultation which enables input to their design, operation and improvement. This process is also followed for policies, procedures and processes review. IPL's collective Enterprise Agreements provide processes for consultation with employees regarding substantive changes to working conditions, including the implementation of policies, processes and procedures. In addition, IPL has change management procedures that include consultation and change management communications throughout the change process which provide avenues for employees to raise any concerns they may have in relation to the proposed changes. IPL maintains records of each grievance, its outcome, any actions taken to address the subject of the grievance and progress against those actions. It provides reports on these instances to the Audit and Risk Management Committee of the Board. Individual instances may also be the subject of specific Board papers. For an example of grievance mechanisms applied, see GRI 406-1 on page 12 of this document. For more on grievance mechanisms, see page 23 of the 2022 IPL Modern Slavery Statement .

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 2-26	Mechanisms for seeking advice and raising concerns regarding business conduct.	IPL is committed to a culture of compliance, ethical behaviour and good corporate governance that encourages the reporting of improper, illegal and unethical behaviour. Employees are encouraged to raise any concerns, including those arising out of activities or behaviour that may not be in accordance with IPL's Code of Conduct, any of its other policies, or any other regulatory requirements, with management, the human resources team or the legal and compliance team. Employees can also raise concerns about breaches of the Company's regulatory obligations or internal policies or procedures with their Line Management, IPL's Group General Counsel, IPL's Chief Risk Officer, IPL's Ethics Committee and on an anonymous basis through its Whistleblower reporting system. The Group Whistleblower Protection Policy and Australian Whistleblower Protection Policy both provide protection for employees who raise concerns about suspected breaches of IPL's Code of Conduct, policies or the law. Reports on the operation of the Whistleblower system and any material incidents reported under the Whistleblower Policy are made to the Audit and Risk Management Committee. See GRI 2-16 above.
GRI 2-27	Non-compliance with laws and regulations, including fines, non-monetary sanctions, significant instances of non-compliance and how these were determined.	See the 2022 IPL Sustainability Report , page 67. See the Annual Report, pages 61-62 under 'Environmental regulation and performance'. See also indicator GRI 416-2 in this table.
GRI 2-28	Memberships of Associations	See 'Membership and Climate Review of Industry Associations' in the 2022 IPL Climate Change Report on pages 58-60.
GRI 2-29	Approach to stakeholder engagement	See 'Our Stakeholders and Engagement Strategies' on page 18 of this document.
GRI 2-30	Percentage of employees covered by collective bargaining agreements. For employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations.	See under 'Relevant Data' on page 13 of this document. See the IPL Human Rights Policy , under 'Labour relations' and 'Freedom of Association and Collective Bargaining'. IPL is committed to compensation that, at the very least, meets the legal minimum wage.

MATERIAL ISSUE: NAVIGATING THE DECARBONISATION TRANSITION

GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 30 and 55.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 30 and 55. 2022 IPL Climate Change Report
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 30 and 55. 2022 IPL Climate Change Report

GRI 201: ECONOMIC PERFORMANCE 2016 STANDARD

GRI 201-1	Direct economic value generated and distributed	See under 'Relevant Data' on page 13 of this document. For external assurance statement see the 2022 IPL Annual Report , pages 124-127.
GRI 201-2	Financial implications and other risks and opportunities due to climate change	2022 IPL Climate Change Report , Chapter 4. 2022 IPL Annual Report , pages 31-32. IPL CDP Reports

GRI 302: ENERGY 2016 STANDARD

GRI 302-1	Energy consumption within the organisation	See under 'SASB Index' on page 20 of this document. 2022 IPL Climate Change Report , page 51. IPL CDP Reports
GRI 302-2	Energy consumption outside of the organisation (i.e. energy consumption related to upstream and downstream activities in the supply chain).	During 2022, IPL engaged a specialist third party to review our Scope 3 GHG calculation methodology to align it more fully with the GHG Protocol. As a result, we have developed a comprehensive and reliable data set relating to our upstream and downstream activities, and we are developing a manual to standardise the collection of data relating to our energy intensive purchased goods and services, purchased energy (including diesel and natural gas), upstream transportation, business travel, employee commuting, downstream transportation and distribution, processing of sold products and investments (joint ventures). We anticipate that we will be able to apply appropriate energy intensity factors to these data to be able to estimate our energy consumption outside of the organisation in our 2023 reporting.
GRI 302-3	Energy Intensity	See under 'Relevant Data' on page 14 of this document.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 302-4	Reduction of energy consumption	IPL CDP Reports
GRI 302-5	Reductions in energy requirements of products and services	See the 2022 IPL Sustainability Report , page 30 under 'DeltaE'. See also the Case Study on DeltaE on page 22 of the 2021 Climate Change Report .
GRI 305: EMISSIONS 2016 STANDARD		
GRI 305-1	Direct (Scope 1) GHG Emissions	See under 'SASB Index' on page 20 of this document. 2022 IPL Climate Change Report , page 51. IPL CDP Reports
GRI 305-2	Energy indirect (Scope 2) GHG Emissions	2022 IPL Climate Change Report , page 51. IPL CDP Reports
GRI 305-3	Other indirect (Scope 3) GHG Emissions	See under 'SASB Index' on page 20 of this document. 2022 IPL Climate Change Report , pages 51-57. IPL CDP Reports
GRI 305-4	GHG emissions intensity	GHG per tonne of ammonia manufactured is reported on page 14 of this document. The calculation includes Scope 1 and 2 emissions of all relevant GHG, including CO ₂ , CH ₄ , and N ₂ O from the burning of fuels, and tiny amounts of SF ₆ leakage at two sites which use SF ₆ in on-site gas-fired power plant switch gear as an insulation gas.
GRI 305-5	Reduction of GHG emissions	IPL CDP Reports
GRI 305-6	Production, imports and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	IPL does not produce, import or export ozone depleting substances (ODS).
GRI 305-7	NOx, SOx, and other significant air emissions	See under 'Relevant Data' on page 14 of this document.
MATERIAL ISSUE: REGULATORY RISK MANAGEMENT		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 40 and 67.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 40 and 67.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 40 and 67.
MATERIAL ISSUE: INNOVATION IN RESPONSIBLE AND SUSTAINABLE PRODUCTS AND SERVICES		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 35 and 59.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 35 and 59.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 35 and 59.
GRI 416: CUSTOMER HEALTH AND SAFETY 2016 STANDARD		
GRI 416-1	Assessment of the health and safety impacts of product and service categories	100% of our product categories have been assessed for health and safety impacts. New or modified explosives products are typically developed by our research and development team in conjunction with specific customers as directed by the North America and Asia Pacific Product Management Teams. As such, the life cycle stages in which health and safety impacts of those products are assessed are dependent upon the customers' requirements. For explosives products, typically this would be focused on the impact of product use, with the assessment included in trials. Dyno Nobel's product development protocol requires all products to be blasted at our R&D test sites prior to being fired in the ground. Minimum booster testing and Velocity of Detonation (VoD) measurement provide important information on the performance of the explosive product and blast chamber testing can be conducted at our R&D test facility in the US to verify the gas components generated.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
GRI 416-2	Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services	During 2022, there were six (6) incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services. There were three (3) incidents of non-compliance with regulations resulting in fines, including two US\$5,000 fines from the US Federal Railroad Administration for closures that were not too tight on ANSOL railcars transporting product from our Cheyenne, Wyoming and Louisiana, Missouri Dyno Nobel sites, and a US\$300 fine from the US Department of Transportation for having the incorrect package group listed on explosive shipping paperwork at our Carthage, Missouri Dyno Nobel site. In addition, there is one (1) pending fine from the Federal Railroad Administration for Cheyenne, Wyoming for closures that were not too tight on an ANSOL railcar and one (1) pending fine from the Federal Railroad Administration for Maitlin, Ontario for closures that were not too tight on an ANSOL railcar. There was one (1) incident of non-compliance with regulations resulting in a warning. A Remedial Action Notice was received from the QLD Explosives Inspectorate for an incomplete licence for a Dyno Nobel MPU (explosives transport truck) which contravened Section 38 (1) of the <i>QLD Explosives Act 1999</i> by not including 'manufactured explosives' in the licence.
MATERIAL ISSUE: CUSTOMER PARTNERSHIPS		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 35 and 57.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 35 and 59.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 35 and 59.
GRI 203: INDIRECT ECONOMIC IMPACTS 2016 STANDARD		
GRI 203-2	Significant indirect economic impacts	2022 IPL Sustainability Report , pages 37, 43, 50, 59.
GRI 417: MARKETING AND LABELING 2016 STANDARD		
GRI 417-1	Requirements for product and service information and labeling	Our Australian labeling complies with the requirements of the SafeWork Australia Code of Practice for Labeling of Workplace Hazardous Chemicals and our Australian SDS comply with the requirements of SafeWork Australia. Our North American labeling meets the requirements of the Globally Harmonized System of Classification and Labeling of Chemicals (GHS) and our North American SDS comply with the Mine Safety and Health Administration (MSHA) for products destined for the mining industry. We provide support to our explosives customers to assist them in choosing the right product and blast plan to minimise environmental impacts and our Dyno Consult team regularly conduct audits at customer sites to ensure that drill and blast procedures, standards and product application are safe and follow best practices. In addition to providing information about the technical aspects of the use of our explosives products, our technical support teams and our Dyno Consult business provide documentation and advice to our customers about: <ul style="list-style-type: none"> – Product content, particularly with regard to substances that might produce an environmental or social impact; – Safe use, storage and handling of the product; and – Disposal of the product as required by applicable law. This advice is supplied on our websites, on the product label, in the Safety Data Sheet (SDS) or directly to the customer via training sessions. Our Australian fertiliser products comply with Fertiliser Australia Codes of Practice, including the National Code of Practice for Fertiliser Description and Labeling. This code of practice aims to achieve uniform description and labeling of fertilisers across Australia. The label provides advice on the product's nutrient content, and the maximum concentration of impurities that may impact on soil concentrations of the element, plant growth, the health of grazing animals, food safety, and the marketability of farm produce. Our fertiliser SDS are available for all products and include advice on the safe use, storage and handling of the product, and its disposal. Labels are attached to the package, or the Delivery Docket for bulk deliveries. Label information and SDS can also be accessed on the Incitec Pivot Fertilisers website, along with other technical information, including advice on Farm Safety when handling Bulk Bags and storing fertiliser in silos, information on product density and sizing, and the Company's Quality Policy, which is included for use in our farming customers' Quality Assurance programs. 100% of our significant product or service categories are covered by and assessed for compliance with the above.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
MATERIAL ISSUE: COMMUNITY SAFETY, SUPPORT AND CONNECTION		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 36-37 and 62-63.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 36-37 and 62-63.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 36-37 and 62-63.
GRI 413: LOCAL COMMUNITIES 2016 STANDARD		
GRI 413-1	Operations with local community engagement, impact assessments and development programs, including the use of social impact assessments, environmental impact assessments, local community development programs based on local communities' needs, stakeholder engagement plans based on stakeholder mapping, community consultation committees, works councils, occupational health and safety committees, other worker representation bodies to deal with impacts and formal local community grievance processes.	See the 2022 IPL Sustainability Report , pages 36-37 and 62-63. As described, the IPL Community Investment Framework and the IPL HSEC Management System delegate responsibility for community engagement to management at each of our sites, as local site managers best understand their community needs and concerns. For this reason, there are a large and diverse number of community engagement approaches and plans across our global operations. We anticipate that we will be able to report in more detail against this metric in 2023 regarding the number of sites which employ the specific metrics referred to GRI-413-1 in their community engagement programs. See GRI 2-16, 2-25 and 2-26 for information on our Whistleblower Hotline and grievance mechanisms available to the community. The percentage of sites which engage with their communities on safety aspects is reported at GRI 413-2 below.
GRI 413-2	Percentage of operations with significant actual and potential negative impacts on local communities	2022 IPL Annual Report , page 48 under 'Community Safety'.
MATERIAL ISSUE: TECHNOLOGY AS AN ENABLER AND DISRUPTER		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 39 and 66.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 39 and 66.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 39 and 66.
GRI 203: INDIRECT ECONOMIC IMPACTS 2016 STANDARD		
GRI 203-2	Significant indirect economic impacts	2022 IPL Sustainability Report , pages 37, 43, 50, 59.
MATERIAL ISSUE: SUSTAINABLE PLANT-NUTRITION SOLUTIONS		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 49-51. Sustainable plant-nutrition solutions seek to improve soil health, including restoring soil carbon levels, soil nutrient levels and the biodiversity of soil species, where these have been depleted in soils on land managed by our farming customers.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 49-51.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8 and 49-51.
GRI 203: BIODIVERSITY 2016 STANDARD		
GRI 304-2	Significant impacts of activities, products and services on biodiversity	The excessive use of mineral fertilisers can reduce soil biodiversity, which is the number and variety of species which exist within soil. A teaspoon of healthy topsoil typically contains a vast range of different species and up to 6 billion micro-organisms. Soil species include microbes, such as algae and cyanobacteria, micro-fauna, including amoebas and fungi, mesofauna, such as mites and other tiny insects, and macrofauna such as earth worms, ants, termites, and other insects which are large enough to be identified. These organisms are part of a vast food web that ensures the cycling of energy and nutrients within soils, promoting plant growth and soil productivity, and helps sustain organisms living above ground. Soil biodiversity is essential to both the environment and to agricultural industries because soil organisms cycle nutrients, making them available to plants, improve water entry and storage, provide resistance to erosion, aid in carbon capture and break down organic matter. IPL recognises that sustainable soil health includes restoring soil biodiversity in farmland soils where it has been reduced over time. See under 'SOIL HEALTH AND BIODIVERSITY' and 'NAVIGATING THE TRANSITION TO A LOW-CARBON ECONOMY' on pages 49-51 of the 2022 IPL Sustainability Report . Our Nutrient Advantage Decision Support System provides highly customised fertiliser product recommendations to apply only what is needed, avoiding excess costs and nutrient imbalances which can impact on soil biodiversity. Our soil and plant testing services also provide farmers and agronomists with high quality analytical results to support sustainable fertiliser application recommendations.

DISCLOSURE	DISCLOSURE TITLE	LOCATION OF DISCLOSURE/DISCLOSURE
MATERIAL ISSUE: SUSTAINABLE SUPPLY CHAINS		
GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 36 and 60.
GRI 103-2	Management approach and its components, including grievance mechanisms relating to human rights	2022 IPL Sustainability Report , pages 36 and 60. See also page 8 of this document.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 36 and 60.
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016 STANDARD		
GRI 308-1	New suppliers that were screened using environmental criteria	39% of new contract-based suppliers were screened during the sourcing process using environmental criteria.
GRI 308-2	Negative environmental impacts in the supply chain and actions taken, including the number of suppliers assessed for environmental impacts, those identified as having significant actual and potential negative environmental impacts, those with which improvements were agreed upon as a result of assessment, and any relationships terminated.	During 2022, 29 new contract-based suppliers were screened during the sourcing process using environmental criteria. We track the environmental performance of our suppliers in the delivery of their products and services to us. During 2022, our global supply chain function continued to work with shipping suppliers to reduce the energy use and GHG generated by shipping contractors in the delivery of their services to us. We use the RightShip system to enable selection of higher efficiency vessels with lower GHG emissions, and to eliminate the use of any poor performers rated 'F' or 'G', as well as commencing discussions to work through an emissions reduction plan. Our Dyno Nobel business identified three suppliers with actual and potential negative environmental impacts and worked with them to reduce these impacts. The actions included: <ul style="list-style-type: none"> Working with a supplier to implement the use of a new plastic spool, that is produced using recycled ABS resin to reduce virgin material input, in the delivery of their product to us; Working with a bulk chemical delivery driver to take the proper precautions to prevent drips from a hose after the trailer was emptied. While not a significant impact, the driver's actions resulted in material dripping on the ground, creating both a potential environmental issue as well as a slip hazard safety issue. After talking with senior managers at the supplier company and implementing several retraining attempts, the driver was refused further entry to our sites. Delaying a project several months in order to ensure that a new supplier installed a special fitting on their fill/discharge line to prevent drips/leaks of hazardous material to the environment. Our IPF business identified three suppliers for improvement and implemented the following actions: <ul style="list-style-type: none"> Ensuring addition of a new swivel to a supplier acid connection to minimise the chance of an acid spill. Requesting refurbishment of supplier hoppers to bring them up to IPL environmental specifications. Requesting access to berths closer to our operations at several ports to minimise contract road transport distances during unloading product from ships. Ongoing discussions to facilitate direct conveyor feed of product from ship to shed to eliminate the use of contractor trucks, minimising the risk of spills and road tracking of product. Ongoing discussions with a third party rail contractor to purchase IPL hoppers to reduce the risk of product spills to the environment.
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016 STANDARD		
GRI 411-1	Incidents of violations involving rights of Indigenous peoples	No incidents of violations involving rights of Indigenous peoples were identified in our operations or supply chains.

DISCLOSURE **DISCLOSURE TITLE** **LOCATION OF DISCLOSURE/DISCLOSURE**

GRI 412: HUMAN RIGHTS ASSESSMENT 2016 STANDARD

GRI 412-2	Employee training on human rights policies or procedures	459 employees completed the IPL online Modern Slavery Training Module in 2022. This is equivalent to 114 training hours and 8% of global employees. For more information, see the 2022 IPL Modern Slavery Statement , page 20.
GRI 412-1	Operations that have been subject to human rights reviews or impact assessments, by country	During 2022, the IPL Human Rights Working Group was established to collaborate across the business to manage human rights issues, increase awareness of our human rights commitments and encourage better representation from different departments across the business. Facilitated by consultants, we conducted a desktop-based ESG (including aspects of human rights) risk assessment and segmentation exercise covering 171 of our Dyno Nobel operations, including Dyno Nobel contractor teams located on customer mine sites in some cases (51 in the US, 42 in Canada, 52 in Australia, 10 in Chile, eight in Indonesia, six in Turkey and two in Mexico) and 40 of our Incitec Pivot Fertilisers sites (all in Australia). In 2023 we aim to develop a formal plan to conduct modern slavery related due diligence on our own operations using a risk-based approach aligned with the outputs of the desktop-based risk assessment.
GRI 412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	In 2022, IPL acquired the Titanobel business in Europe. We define this as a significant agreement due to the size of the acquisition. This acquisition means that our Dyno Nobel business will be operating in countries which IPL has not operated in before the acquisition. A comprehensive risk assessment was performed by the IPL risk team, which included an assessment of the potential human rights risks by country against a number of measures, informed by sources including The World Bank, IMF and Coface.

GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016

GRI 414-1	New suppliers that were screened using social criteria	56% of new contract-based suppliers were screened during the sourcing process using social criteria.
GRI 412-2	Negative social impacts in the supply chain and actions taken	2022 IPL Modern Slavery Statement .

MATERIAL ISSUE: INDUSTRY AND GOVERNMENT COLLABORATION ON GREEN TECHNOLOGIES TOWARDS NET ZERO

GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 39 and 65.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 39 and 65.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 39 and 65.

MATERIAL ISSUE: ACTIVE ENGAGEMENT IN ESG ISSUES

GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 40 and 66.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 40 and 66.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8, 40 and 66.

GRI 205: ANTI-CORRUPTION 2016 STANDARD

GRI 205-3	Confirmed incidents of corruption and actions taken	There have been 0 incidents of corruption during the reporting period.
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GRI 415: PUBLIC POLICY 2016 STANDARD

GRI 415-1	Political contributions	The total monetary value of financial and in-kind political contributions made directly and indirectly by IPL in 2022 is zero. The IPL Political Engagement and Donations Policy, which was amended by the Board on 17 December 2015, prohibits the Group making any political donations, whether in cash or in kind, to: <ul style="list-style-type: none"> – any political party or organisation, party official; – individual politicians; – any political candidate for public office; or – any third party organisation that may make political donations, (collectively referred to in the policy as ‘political persons’) in any country.
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DISCLOSURE **DISCLOSURE TITLE** **LOCATION OF DISCLOSURE/DISCLOSURE**

MATERIAL ISSUE: IPL ZERO HARM AMBITION – SAFETY AND WELLBEING

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018

GRI 403-1	Occupational health and safety management system	2022 IPL Sustainability Report , pages 15-17. See ‘Our Commitment to Zero Harm’ on page 16 of this document.
GRI 403-2	Hazard identification, risk assessment and incident investigation	2022 IPL Sustainability Report , pages 15-17. See also ‘Our Commitment to Zero Harm’ on pages 16-17 of this document.
GRI 403-3	Occupational health services	2022 IPL Sustainability Report , pages 15-17.
GRI 403-4	Worker participation, consultation and communication on occupational health and safety	See ‘Our Commitment to Zero Harm’ on pages 16-17 of this document.
GRI 403-5	Worker training on occupational health and safety	2022 IPL Sustainability Report , pages 15-17. See also ‘Our Commitment to Zero Harm’ on pages 16-17 of this document.
GRI 403-6	Promotion of worker health	2022 IPL Sustainability Report , pages 15-17.
GRI 403-7	Approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services.	2022 IPL Sustainability Report , pages 15-17. See also ‘Our Commitment to Zero Harm’ on pages 16-17 of this document and the disclosures in this table under GRI 416: CUSTOMER HEALTH AND SAFETY and GRI 417: MARKETING AND LABELING.
GRI 403-8	Workers covered by an occupational health and safety management system	2022 IPL Sustainability Report , pages 15-17. See also ‘Our Commitment to Zero Harm’ on page 16 of this document.
GRI 403-9	Work-related injuries	See ‘Our Commitment to Zero Harm’ on pages 16-17 of this document.
GRI 403-10	Work-related ill health	See ‘Our Commitment to Zero Harm’ on page 17 of this document.

MATERIAL ISSUE: CULTURAL RENEWAL FOR A FIT FOR PURPOSE BUSINESS

GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report , pages 19-21.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report , pages 19-21.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report , pages 8 and 19-21.

GRI 401: EMPLOYMENT 2016 STANDARD

GRI 401-1	New employee hires and employee turnover	See ‘Relevant Data’ on page 15 of this document.
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	There are no benefits provided to full-time employees that are not provided to part-time employees.
GRI 401-3	Parental leave	IPL provides paid parental leave in accordance with the legal requirements of the countries in which it operates. For example, in the US, eight weeks of paid primary parental leave and eight weeks paid secondary parental leave is offered. The average number of fully paid weeks of primary parental leave taken by employees returning from parental leave during the year was eight weeks, and the average for secondary parental leave returners was also eight weeks. Of women who returned from parental leave in 2020, 15.38% were still employed 12 months after their return to work.

DISCLOSURE **DISCLOSURE TITLE** **LOCATION OF DISCLOSURE/DISCLOSURE**

GRI 404: TRAINING AND DEVELOPMENT 2016 STANDARD

GRI 404-1	Average hours of training per year per employee, by gender and employee category	See 'Relevant Data' on page 15 of this document.
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	<p>Training and Development for upgrading skills across the organisation falls under a number of programs targeting compliance and job skills, professional development and leadership. Every employee is assigned the specific job-based curricula relevant to their role, and has access to development planning tools, activities and programs to support their development goals. There are over 1,800 job-based curricula designed for each role's unique requirements across the Company.</p> <p>Due to the unique skillsets required across our blasting and manufacturing operations we have a formal internal redeployment process, facilitated by our talent and recruitment teams, involving role matching for individuals or groups where employees may require internal transition assistance. We also partner externally with providers to offer an Exit Outplacement Service which supports all aspects relating to an employee's external career transition where required. We also provide access to our Company Employee Assistance Program provider for Mental Health and Wellbeing support.</p>
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	See 'Relevant Data' on page 15 of this document.

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 STANDARD

GRI 405-1	Diversity of governance bodies and employees	See 'Relevant Data' on page 15 of this document.
GRI 405-2	Ratio of basic salary and remuneration of women to men	See 'Relevant Data' on page 15 of this document.

GRI 406: NON-DISCRIMINATION 2016

GRI 406-1	Incidents of discrimination and corrective actions taken	There were 11 complaints of discrimination reviewed by IPL, with 10 reported through the IPL Whistleblower Hotline and one complaint lodged externally with the Connecticut Commission on Human Rights and Opportunities. After investigation of each reported complaint, including mediation regarding the external complaint, it was determined that no discriminatory conduct occurred.
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MATERIAL ISSUE: SUSTAINABLE USE OF WATER

GRI 103-1	Explanation of the material topic and its boundary	2022 IPL Sustainability Report, pages 32 and 52-53.
GRI 103-2	Management approach and its components	2022 IPL Sustainability Report, pages 32 and 52-53.
GRI 103-3	Evaluation of the management approach	2022 IPL Sustainability Report, pages 8, 32 and 52-53.

GRI 303: WATER AND EFFLUENTS 2018 STANDARD

GRI 303-1	Interactions with water as a shared resource	2022 IPL Sustainability Report, pages 31-33 and 52-53. IPL CDP Water Security Reports
GRI 303-2	Management of water discharge related impacts	2022 IPL Sustainability Report, pages 32 and 52-53. IPL CDP Water Security Reports
GRI 303-3	Water withdrawal	2022 IPL Sustainability Report, pages 32 and 52-53. IPL CDP Water Security Reports
GRI 303-4	Water discharge	2022 IPL Sustainability Report, pages 32 and 52-53. IPL CDP Water Security Reports
GRI 303-5	Water consumption	2022 IPL Sustainability Report, pages 32 and 52-53. IPL CDP Water Security Reports

RELEVANT DATA

GRI 2-7: Information on employees by gender, region and employee status

EMPLOYEES BY GENDER (% female)	2020	2021	2022
Total Global Workforce	17.6%	17.7%	18.5%
Board ¹	50.0%	42.9%	42.9%
Executive Team ¹	20.0%	37.5%	30.0%
Senior Management	20.2%	20.5%	21.0%
Professional Roles	20.1%	21.1%	23.7%

¹ The IPL CEO&MD is a Board Member and an Executive Team Member.

EMPLOYEES BY LOCATION	2020	2021	2022
Total Global Workforce	4,888	5,078	5,822
Americas	2,569	2,721	2,828
Asia Pacific	2,105	2,128	2,331
Europe	214	229	625
Africa	0	0	38

PERCENTAGE OF PERMANENT EMPLOYEES BY GENDER	2020	2021	2022
Male – % permanent	99.0%	99.2%	98.6%
Female – % permanent	97.9%	98.2%	95.1%
Non-binary – % permanent	–	–	100.0%

PERCENTAGE OF PERMANENT EMPLOYEES BY LOCATION	2020	2021	2022
Americas – % permanent	100.0%	100.0%	100.0%
Asia Pacific – % permanent	97.3%	97.6%	95.3%
Europe – % permanent	100.0%	100.0%	100.0%
Africa – % permanent	NA	NA	76.3%

PERCENTAGE OF PART TIME EMPLOYEES BY GENDER (Reported for the first time in 2022)	2022
Male – % part time	0.5%
Female – % part time	5.7%
Non-binary – % part time	0.0%

PERCENTAGE OF PART TIME EMPLOYEES BY LOCATION (Reported for the first time in 2022)	2022
Americas – % part time	0.0%
Asia Pacific – % part time	3.1%
Europe – % part time	1.9%
Africa – % part time	0.0%

GRI 2-21: Annual total compensation ratio

TOTAL COMPENSATION RATIOS	2020	2021	2022
CEO: Median employee*	1:17	1:30	1:32
CEO % Increase: Median* employee % increase (from previous year)	0:1	31:1	2:1

* Median employee figures were calculated excluding the CEO.

GRI 2-30: Percentage of total employees covered by collective bargaining agreements

COLLECTIVE BARGAINING AGREEMENTS	2020	2021	2022
% Total Workforce Covered by Collective Bargaining Agreements	22.6%	22.1%	30.6%

GRI 201-1: Direct economic value generated and distributed

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	2020	2021	2022
A. Direct economic value generated (A\$Mil)	3,976.1	4,390.7	6357.9
Revenues			
B. Economic value distributed	4,089.8	4,496.9	5,878.6
Operating costs including payments to suppliers, non-strategic investments and royalties	3,147.2	3,563.1	4,362.6
Employee wages and benefits: total monetary outflows for employees (current payments)	719.8	700.5	786.6
Payment to providers of capital, including dividends and interest	54.6	19.4	355.4
Government taxes (income tax, payroll tax, Australian GST and FT and fringe benefits tax)	167.7	213.5	373.3
Voluntary community investments	0.5	0.4	0.7
C. Economic value retained (A-B)	(113.7)	(106.2)	479.3

GOVERNMENT TAXES PAID PER COUNTRY	2020	2021	2022
Australia ²	92.4	110.3	262.6
United States	30.5	33.0	46.6
Mexico	3.9	2.4	1.0
Canada	29.4	54.3	45.1
Chile	3.0	5.5	5.0
Hong Kong	0.2	0.1	0.1
Turkey	2.9	4.0	7.1
Indonesia	4.3	2.7	4.5
Papua New Guinea	1.1	1.2	1.3

² Volatility in Australian taxes paid year-on-year is due to changes in IPL's Australian business earnings.

GRI 302-3: Energy Intensity and GRI 305-4 GHG intensity per tonne ammonia manufactured

INTENSITY PER TONNE NH ₃	2020	2021	2022
Energy use ³ per tonne NH ₃ (GJ)	42.9	45.2	43.2
GHG per tonne NH ₃ (tCO ₂ e)	2.03	2.03	1.97

³ Includes all energy consumed at IPL ammonia manufacturing sites (including natural gas, purchased kWh and purchased steam), including at ammonia manufacturing sites where ammonia is not the only product produced.

GRI 305-7: NOx, SOx, and other significant air emissions

EMISSIONS TO AIR*	2020	2021	2022
NOx	2,906	2,399	2,346
SOx	18,852	21,548	26,938
VOCs	210	144	205
HAPs (Reported for the first time in 2021)	53	63	

* Derived from calculations based on site-specific data including those used to report to the National Pollution Inventory (NPI) in Australia, and to USEPA Emissions Inventory in the US. IPL manufactures inorganic chemicals including ammonia, ammonium nitrate, ammonium phosphate and single super phosphate. For this reason, its operations do not release material amounts of Persistent Organic Pollutants (POPs).

GRI 401-1: New employee hires and employee turnover rates by age group, gender and region

RATE OF NEW EMPLOYEE HIRES	2020	2021	2022
Total Workforce	15.9%	20.5%	25.7%

% Rate of New Hires by Age Group

Employees under 30	27.4%	48.6%	58.0%
Employees 30-50	16.5%	19.2%	25.5%
Employees 50+	10.3%	11.3%	12.2%

% Rate of New Hires by Gender

Male	14.7%	19.1%	24.2%
Female	21.4%	26.7%	32.4%

% Rate of New Hires by Region

Americas	16.1%	22.2%	26.7%
Asia Pacific	16.7%	18.7%	24.6%
Europe	5.5%	17.2%	24.6%
Africa	NA	NA	21.1%

The terms '2020', '2021' and '2022' refer to the IPL financial year ending September 30 in each year.

% Rate of New Hires for 2022 has been calculated by dividing the total number of new hires in each category by the total average headcount for 2021 and 2022 for each category as at September 30 each year. Previous years have been calculated using the same methodology. Note that an average headcount cannot be calculated for Africa, and therefore 2022 headcount was used in the calculation.

TOTAL TURNOVER RATE	2020	2021	2022
Total Global Turnover Rate	15.1%	18.1%	18.2%

VOLUNTARY TURNOVER RATES	2020	2021	2022
Total Workforce	8.8%	11.7%	13.7%

% Voluntary Turnover Rates by Age Group

Employees under 30	10.6%	14.0%	17.8%
Employees 30-50	6.9%	10.4%	14.1%
Employees 50+	9.0%	10.2%	11.1%

% Voluntary Turnover Rates by Gender

Male	8.1%	10.9%	13.2%
Female	11.8%	15.3%	15.6%

% Voluntary Turnover Rates by Region

Americas	9.8%	12.0%	12.9%
Asia Pacific	8.7%	11.7%	14.1%
Europe	4.5%	7.7%	16.9%
Africa	NA	NA	5.3%

The terms '2020', '2021' and '2022' refer to the IPL financial year ending September 30 in each year.

% Voluntary Turnover for 2022 has been calculated by dividing the total resignations for each category by the total average headcount for 2021 and 2022 for each category as at September 30 each year. Previous years have been calculated using the same methodology (excluding Mexico). Note that an average headcount cannot be calculated for Africa, and therefore 2022 headcount was used in the calculation.

INVOLUNTARY TURNOVER RATES	2020	2021	2022
Total Workforce	7.7%	6.4%	4.6%

% Involuntary Turnover Rates by Age Group

Employees under 30	10.8%	7.1%	5.0%
Employees 30-50	7.1%	5.4%	4.6%
Employees 50+	5.6%	6.4%	4.4%

% Involuntary Turnover Rates by Gender

Males	7.8%	6.5%	4.5%
Females	7.4%	6.2%	4.9%

% Involuntary Turnover Rates by Region

Americas	7.3%	8.0%	6.2%
Asia Pacific	9.0%	5.2%	2.4%
Europe	5.5%	1.4%	5.2%
Africa	NA	NA	0.0%

The terms '2020', '2021' and '2022' refer to the IPL financial year ending September 30 in each year.

% Involuntary Turnover rates for 2022 have been calculated by dividing the total terminations for each category by the total average headcount for 2021 and 2022 for each category as at September 30 each year. Previous years have been calculated using the same methodology (excluding Mexico). Note that an average headcount cannot be calculated for Africa, and therefore 2022 headcount was used in the calculation.

GRI 404-1: Average hours of training per year per employee, by gender and employee category

AVERAGE HOURS OF TRAINING PER FULL-TIME EMPLOYEE	2020	2021	2022
Total Global Workforce¹	150	297	308
Male (permanent)	Reported for the first time in 2022		331
Female (permanent)	Reported for the first time in 2022		205
Senior Management	Reported for the first time in 2022		19
Professional/Management	Reported for the first time in 2022		30

¹ Does not include training hours for Titanobel, which was purchased during 2022.

IPL's training management systems cannot presently supply an accurate number of the hours of training for Board or Executive Team members. We aim to report against this indicator in 2023.

GRI 404-3: Percentage of employees receiving regular performance and career development reviews by gender and by employee level

PERFORMANCE REVIEWS BY GENDER	2020	2021	2022
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% Employees Receiving Performance Reviews

Total Workforce	78.6%	76.1%	72.0%
Total Male Employees	76.7%	73.9%	69.9%
Total Female Employees	87.7%	86.3%	81.2%

% Board Receiving Reviews

Male	100.0%	100.0%	100.0%
Female	100.0%	100.0%	100.0%

% Management Receiving Performance Reviews

Male	100.0%	95.4%	89.8%
Female	100.0%	93.0%	86.8%

% Non-Management Receiving Performance Reviews

Male	75.4%	71.9%	67.9%
Female	87.6%	85.7%	80.5%
Non-binary	-	-	100.0%

¹ The IPL CEO&MD is a Board Member and an Executive Team Member.

PERFORMANCE REVIEWS BY STATUS	2020	2021	2022
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% Full-time and Part-time Receiving Performance Reviews

Total Workforce	78.6%	76.1%	72.0%
Full-time Employees	78.6%	76.1%	72.0%
Part-time Employees	78.9%	77.8%	70.6%

Percentages in the table above were calculated by dividing the number of employees in each category who received an annual performance review by the total number of employees in that category.

GRI 405-1: Diversity of governance bodies and employees

WORKFORCE DIVERSITY	2020	2021	2022
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Gender diversity (% female)

Board ¹	50.0%	42.9%	42.9%
Executive Team	20.0%	37.5%	30.0%
Senior Management ²	20.2%	20.5%	21.0%
Global	17.6%	17.7%	18.5%

Gender Diversity by Management Level (% female)

All Management ³	14.0%	19.8%	20.1%
Junior Management ⁴	12.2%	17.2%	15.5%
Senior Management ⁵	21.5%	20.5%	25.7%
Revenue Generating Management ⁶	11.1%	10.0%	0.0%

Indigenous Australians⁷ (% Australian workforce)

Age Diversity: Total Workforce			
% employees under 30	12.4%	13.7%	14.2%
% employees 30-50	54.5%	53.5%	53.8%
% employees 50+	33.1%	32.7%	32.0%

Age Diversity: Board

% employees under 30	0.0%	0.0%	0.0%
% employees 30-50	0.0%	0.0%	0.0%
% employees 50+	100.0%	100.0%	100.0%

Age Diversity: Executive Team

% employees under 30	0.0%	0.0%	0.0%
% employees 30-50	50.0%	37.5%	20.0%
% employees 50+	50.0%	62.5%	80.0%

Age Diversity: Management

% employees under 30	1.2%	0.9%	1.9%
% employees 30-50	48.8%	54.0%	56.5%
% employees 50+	50.0%	45.1%	41.6%

Age Diversity: Non-management

% employees under 30	13.2%	15.0%	15.5%
% employees 30-50	54.7%	53.7%	53.7%
% employees 50+	32.2%	31.3%	30.8%

- ¹ The IPL CEO&MD is a Board member and an Executive Team member.
- ² Defined as roles which are 1-2 levels below the Executive Team.
- ³ Percentage of women in all management positions, including junior, middle and top management (as % of total management positions). Management includes everyone who is Hay 19 or higher (irrespective of whether they have direct reports or not). *Assumptions made for Americas where no Hay grades have been recorded.
- ⁴ Percentage of women in junior management positions, i.e. first level of management (as % of total junior management positions).
- ⁵ Percentage of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions).
- ⁶ Percentage of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc).
- ⁷ IPL does not currently ask Australian employees who identify with particular minority groups to identify themselves. Due to our commitment to Indigenous employment in Australia, Dyno Nobel Asia Pacific employees may choose to identify themselves as Australian Indigenous or Torres Strait Islander persons.

GRI 405-2: Equal remuneration for women and men

SALARY EQUITY (MALE:FEMALE)	2020	2021	2022
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Executive Team Level	1:0.68	1:0.66	1:0.68
Management Level	1:0.98	1:0.93	1:1.06
Non Management	1:0.98	1:0.96	1:0.93

¹ 2022 salary equity data does not include Titanobel, which was purchased during 2022. All salaries converted to AUD at spot rate (at 30 September for each year). It is important to note that because salary levels and gender percentages differ significantly in different regions, this may skew average salary ratios by level.

OUR COMMITMENT TO ZERO HARM

OUR HEALTH, SAFETY, ENVIRONMENT AND COMMUNITY MANAGEMENT SYSTEM

Our Zero Harm ambition is supported by IPL's integrated Health, Safety, Environment and Community Management System (HSECMS). The system includes 18 global HSEC standards, aligned to ISO 14001, OHSAS 18001, ISO 31000 and AS 4801 international standards as well as the American Chemistry Council Responsible Care Management System and Center for Chemical Process Safety. To monitor our HSE performance and continuously improve, we use a global reporting system, Cintellate. By recording and investigating incidents, hazards and near misses to establish root causes, we gain insights through this system into the hazards faced by our people and take action based on what we have learned across all sites. A risk register template is included in Cintellate, which supports a uniform approach to risk ranking, management and reporting.

ZERO HARM GOVERNANCE

We have a governance structure in place to ensure a strong Zero Harm focus across the organisation. Data extracted from Cintellate is reported to the Board and Executive Team regularly. The Board's Health, Safety, Environment and Community (HSEC) Committee assists the Board in its oversight of health, safety and environment matters arising out of our activities as they may affect employees, contractors and the local communities in which we operate.

The Vice President Corporate Health, Safety and Environment is accountable for advising the Managing Director & CEO and Executive Team on best practice strategies for health, safety and environmental improvement. This role supports our organisation in developing and delivering the Zero Harm strategy and works with a Group-wide network of safety and environmental professionals, as well as operational leaders, to achieve our goals and support line management in improving our performance.

Regional safety professionals provide advice and support to line management by sharing best practices, and standardising, simplifying, coaching and coordinating health and safety activities across the Group. 100% of our workers and contractors are represented in formal joint management-worker health and safety committees which operate at a site-based level in the organisation. At large sites, these may also operate at a plant level, with monthly all worker meetings.

The Zero Harm Council (ZHC), chaired by our Managing Director & CEO and consisting of all members of the Executive Team and the Vice President Corporate Health, Safety and Environment, is accountable for overseeing the Group's execution of the Zero Harm Strategy and reviewing health, safety and environmental performance. On a day-to-day operational level, our leaders are expected to consistently demonstrate and communicate high standards of behaviour and operating discipline and promotion of our Zero Harm Value. They must take proactive action to continuously improve our safety performance and use both leading and lagging indicators to monitor that performance.

Personal responsibility at all levels is integral to promoting continuous health and safety improvement across the Group. We lead, engage, empower and develop, and expect everyone to be leaders in Zero Harm. We are embedding this culture through specific training, and supplementing this with the use of techniques such as safety observations, and incidents, hazards and near miss investigations to share learnings. By creating 'Safe Ground' through our SafeTEAMS training, we are driving a culture where everyone feels safe and empowered to speak up and contribute, further enabling us to be a learning organisation.

ENVIRONMENTAL RISK MANAGEMENT AND PERFORMANCE

Our commitment to Zero Harm extends to the environment. Environmental laws, regulations and voluntary binding agreements with regulatory authorities are ever-present in markets across the world and have the potential to impact our mining and fertiliser businesses. IPL is committed to complying with all environmental regulations and licences, and to continuously improving the management processes and systems in place to make its operations and products more environmentally sustainable and operates under a comprehensive Health, Safety and Environmental Management System. In accordance with Standard 16 of the IPL Global Health, Safety, Environment and Community Management System (HSECMS), all incidents, hazards and near misses are reported immediately to the Manager of the Site and are investigated, as is any other incident reported.

GRI 403-9: Work-related injuries by employees and contractors

WORK-RELATED INJURIES – EMPLOYEES	2020	2021	2022
Number of work-related fatalities	1	0	0
Rate of work-related fatalities ¹	0	0	0
Number of high-consequence work-related injuries	5	3	2
Rate of recordable high consequence work-related injuries ¹	0.09	0.05	0.04
Number of recordable work-related injuries	30	51	46
TRIFR ²	0.56	0.93	0.82
LTIFR ³	1.23	1.55 ⁴	1.32
Number of hours worked	10,702,094	10,973,749	11,317,775

TYPES OF WORK-RELATED INJURIES – EMPLOYEES (Reported for the first time in 2022)	2022
Sprains and strains	21
Lacerations and open wounds	8
Fractures/broken bones	4
Burns – thermal	3
Bruising	3
Amputations and enucleations	2
Nerve related	1
Burns – chemical	1
Rash/skin reaction (skin disorder)	1
Contusions/crushing/bruising	1
Foreign body/object	1

WORK-RELATED INJURIES – CONTRACTORS	2020	2021	2022
Number of work-related fatalities	0	0	0
Rate of work-related fatalities ¹	0	0	0
Number of high-consequence work-related injuries	0	1	1
Rate of recordable high-consequence work-related injuries ¹	0.00	0.05	0.07
Number of recordable work-related injuries	11	14	18
TRIFR ²	0.63	0.73	1.17
LTIFR ³	0.57	1.30	1.32
Number of hours worked	3,395,245	3,808,407	3,036,368

¹ High-consequence injury refers to a recordable injury with a potential consequence rating of 5 or 6 on IPL's internal 6 point scale. Rates have been calculated per 200,000 hours worked.
² TRIFR is the number of recordable incidents per 200,000 hours worked.
³ LTIFR is the number of lost time incidents per one million hours.
⁴ The 2021 employee LTIFR has been restated due to three incidents that have escalated to lost work day cases since publishing.

TYPES OF WORK-RELATED INJURIES – CONTRACTORS (Reported for the first time in 2022)	2022
Lacerations and open wounds	5
Sprains and strains	4
Fractures/broken bones	3
Bruising	3
Contusions/crushing/bruising	2
Chemical exposure/poisoning	1

IPL's 10 Rules to Live By are included in our HSEC Management System and address the most common hazardous risks across our Company. These hazards pose a risk of high-consequence injury. Those which have caused or contributed to high-consequence injuries during the reporting period, include falls from heights and line of fire hazards. Line of fire hazards refers to any potential exposure to injury resulting from the release of energy during the operation of plant equipment or machinery.

These common high hazard activities are identified by the Hazard Identification process for each site/region. IPL uses a comprehensive risk management system and processes to minimise specific high hazard risks including the following:

- Fully visible (online) site-specific hazard registers.
- Contractor management including appropriate reporting, escalation processes and withdrawal of services provided if IPL standards unable to be met.
- Competency standards, including review of these for specific roles post incident.
- A focus on improved reporting of hazards through establishing psychological safety, or Safe Ground.
- Operating discipline for investigations of significant events.
- The development and implementation of an updated operations risk management process across our manufacturing assets including continued consequence modelling and emergency pre planning.
- Identification of critical controls and development of critical control dashboards.
- Critical control verifications (CCVs), bowtie management and standardisation of global CCVs.
- IPL Fatal risk program.
- Continued hazard identification and risk analysis.

Specific actions taken in 2022 include:

- Establishment of a Global Significant Event Governance Forum, which examines learnings from both internal and external events. The Forum includes representatives from all parts of the business and uses a global dashboard to understand, share and embed systemic learnings into processes and systems.
- Development of a Company LOPA (Layer of Protection Analysis) procedure.
- Development of an Audit tool to review the protective measures in place on-site that protect people in the event of a toxic or explosive event.

GRI 403-10: Work-related ill health

WORK-RELATED ILL HEALTH – EMPLOYEES ¹	2020	2021	2022
Number of fatalities due to work-related ill health	0	0	0
Number of cases of work-related ill health	0	0	1
Types of work-related ill health	0	0	Skin Disorder

WORK-RELATED ILL HEALTH – CONTRACTORS	2020	2021	2022
Number of fatalities due to work-related ill health	0	0	0
Number of cases of work-related ill health	0	1	0
Types of work-related ill health	0	Heat Stress	0

¹ The incidents of work-related ill health recorded in 2021 and 2022 have also been included in the work-related injuries data reported at GRI 4303-9.

OUR STAKEHOLDERS AND ENGAGEMENT STRATEGIES

STAKEHOLDER GROUP	STAKEHOLDERS	CONCERNS AND INTERESTS	ENGAGEMENT STRATEGIES
Employees and contractors	Our employees and contractors include a wide range of language speakers and cultural groups	Health, safety and working conditions; economic performance of IPL; ethical, environmental and social performance of IPL; career and development opportunities; remuneration; performance management; senior leadership/corporate strategy.	Direct engagement at IPL sites, including leadership as coaching; direct participation and/or representation on site-based Zero Harm Committees; collective bargaining agreements; real-time 'Safety Alerts' via internal email; 'The Hub' intranet communications, including a range of newsletters, external HSE Alerts and links for employee feedback; interactive/collaborative annual employee performance management process; Indigenous Engagement Strategy (Australia); internal workshops and conferences; global Company-wide employee surveys in 2018, 2019 and 2021 (targeted pulse surveys in 2020 and 2022).
Customers – mining	Large companies and distributors in the mining, quarrying, seismic and construction industries	Cost; reliability of supply; product quality; access to specialist advice; technical innovation; sustainable products and services; workforce diversity at IPL; climate change; alignment of IPL's sustainability strategy with customers.	Direct engagement at customer sites; collaborative problem solving to meet customer needs; participation in EcoVadis and Inlight customer sustainability questionnaires; customer technical workshops; dedicated Customer Relationship Managers; collaborative product research and development; interviews during materiality assessment.
Customers – fertilisers	Business partners, and agents who distribute IPL's bulk and packaged fertiliser products; agronomists; farmers who receive our products directly and through agents	Cost; efficiency/yield improvement; access to agronomy expertise and customer soils and plant testing; sustainable soil health; social licence to operate; sustainable performance of IPL products in relation to environmental impacts, including leaching and climate change.	Direct engagement with customers; engagement during collaborative tailoring of product use through Nutrient Advantage laboratory soil and plant testing; Nutrient Advantage Advice interactive software and app; monitoring of customer satisfaction through Net Promoter Score software and Fertshed, IPL's online customer transactional portal; collaborative product research and development; online 'Nutrient Advantage' website; in-person Agronomy Community Forums; formal complaint/product feedback process; interviews during materiality assessment.
Suppliers and business partners	From local businesses to large international organisations and joint venture partners	Supply agreements; reliable payment processes; health and safety performance; IPL's social, environmental and governance performance, including modern slavery processes.	Direct engagement; supplier questionnaires; supplier audits; supplier meetings; supplier Performance Scorecards; conditions of contracts; regular meetings with joint venture partners; interviews during materiality assessment.
Shareholders and the investment community	Retail, institutional and individual shareholders	Economic performance of IPL; governance; investor sustainability ratings (CDP, DJSI, FTSE4Good); management of water (Australia); raw materials sourcing; safety; diversity; management of climate change related issues.	ASX announcements; Annual General Meeting; Sustainability Investor Briefings; half-year and end-of-year results presentations and webcasts; direct shareholder engagement including calls and meetings, with feedback to the Board where appropriate; shareholders may also write to the Chairman of the Board; interviews during materiality assessment.
Community and local residents	Individuals and groups local to our operations	Employment opportunities; business development; sponsorship and donations; local operational impacts; Company environmental compliance; cultural heritage; transparency; managing climate change.	Site-specific programs for community contact, IPL Innovative Reconciliation Action Plan, Cultural Heritage Management Plans, information sharing and community investment; employment opportunities via the IPL and Dyno Nobel websites; direct engagement with individuals; systems to register, investigate and promptly respond to community complaints; transparent reporting.
Research partners	University and government research institutions, as well as customers (addressed above)	Mining safety; reducing NOx emissions; reducing GHG emissions; sustainable food production and food security; sustainable soils management; enhanced efficiency fertilisers; climate change.	Direct engagement in collaborative research projects.
Government	Local, State and national regulators and government agencies	Regulatory compliance; energy policy; climate change policy; research and development; local community issues.	Direct engagement with government and regulatory agencies in the countries in which we operate; written submissions regarding regulatory impact either directly or via professional groups or industry associations.
Industry Associations	A range of associations relevant to our industry (see Appendix 5 of the 2022 IPL Climate Change Report)	Health and safety; diversity; security; public policy; international trade; agriculture; minerals; energy; transportation; environmental protection; sustainable development; climate change.	Direct engagement with industry associations through policy meetings, industry advocacy, delegations and input into government submissions.

Research institutions and projects funded during 2022

ORGANISATION AND PROJECT FUNDED – IPF	PERIOD OF FUNDING	TOTAL FUNDING COMMITTED
ARC RESEARCH HUB FOR SMART FERTILISERS		
Funded as the Hub for Innovative Nitrogen Fertilisers and Inhibitors, in partnership with the ARC, Elders, the University of Melbourne and La Trobe University.	2021 – 2025	A\$3.8m
CSIRO AND UNIVERSITY OF ADELAIDE		
Increasing nitrogen use efficiency with micronutrient coatings for urea fertiliser.	2019 – 2023	A\$0.1m
LA TROBE UNIVERSITY		
Research into the mechanisms by which plants uptake phosphorus and deal with phosphorus deficiency.		
Assessing performance of bio-fertiliser products against existing farmer practice in strawberry runners.	2017 – 2022	A\$0.5m
UNIVERSITY OF SOUTHERN QUEENSLAND		
Autonomous liquid fertiliser application.	2021 – 2023	A\$0.6m
ORGANISATION AND PROJECT FUNDED – DYN0 NOBEL		
UNIVERSITY OF SYDNEY		
Emulsion Explosives for Rock Blasting in Extreme Geothermal Environments. Following our 2018-2021 partnership, a new one-year agreement has been entered into to design an emulsion explosive for use in hot and reactive ground where the rock temperature is 200°C.	2023	A\$0.2m

SASB INDEX

Chemicals

Sustainability disclosure topics and accounting metrics

TOPIC	CODE	ACCOUNTING METRIC	DISCLOSURE OR LOCATION OF DISCLOSURE		
			2020	2021	2022
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions (metric tCO ₂ e)	3,646,215 ¹	3,065,695 ¹	3,550,961
		Percentage of global Scope 1 emissions covered under emissions-limiting regulations	41%	49%	40%
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IPL Climate Change Report (2021)		2022 IPL Climate Change Report
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants (metric tonnes):	2,906	2,399	2,346
		(1) NOx (excludes N ₂ O)			
	(2) SOx	18,852	21,548	26,938*	
	* A major shutdown in 2022 resulted in a decrease in the annual conversion rate of SO ₂ .				
	(3) Volatile organic compounds (VOCs)	210	144	205	
(4) Hazardous air pollutants (HAPs)	(Reported for the first time in 2021)	53	63		
Energy Management	RT-CH-130a.1	(1) Total energy consumed (GJ)	70,071,149	60,629,371	67,354,920
		(2) Percentage grid electricity	3%	3%	3%
		(3) Percentage renewable	1.3%	1.5%	1.5%
		(4) Total self-generated energy (GJ)	245,564	245,248	218,186
	The entity shall discuss its efforts to reduce energy consumption and/or improve energy efficiency throughout the production processes.		IPL CDP Reports		

TOPIC	CODE	ACCOUNTING METRIC	DISCLOSURE OR LOCATION OF DISCLOSURE		
			2020	2021	2022
Water Management	RT-CH-140a.1	(1) Total water withdrawn (thousand m3)	43,853	41,858	48,467
		(2) Total water consumed (thousand m3)	14,502	16,359	18,819
	Percentage of withdrawal in regions with High or Extremely High Baseline Water Stress	4.8%	5.2%	3.1%*	
	Percentage of consumption in regions with High or Extremely High Baseline Water Stress	13%	11%	6%*	
* The percentage of withdrawal and the percentage of consumption in regions with High or Extremely High Baseline Water Stress declined in 2022 due to IPL's Gibson Island Recycled Water Project. See the IPL 2022 Sustainability Report on page 52 and the CASE STUDY: Future proofing water supplies in Brisbane, Queensland on page 42 of the 2022 IPL Climate Change Report.					
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	1	2	5
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	IPL CDP Water Security Reports 2022 Sustainability Report, pages 52-53. 2022 IPL Climate Change Report, pages 26-31, 33-36, 39-44 and 50. This 2022 GRI Index and Data Supplement, page 19.		
Hazardous Waste Management	RT-CH-150a.1	Amount of phosphogypsum hazardous waste generated and stockpiled for dewatering and capping (metric tonnes)	2,758,086	3,169,822	2,561,843
		Amount of non-phosphogypsum hazardous waste generated (metric tonnes)	4,611	1,858	765*
	Percentage of non-phosphogypsum hazardous waste recycled	38%	56%	0%*	
Legal or regulatory framework(s) used to define hazardous waste and recycled hazardous waste, and the amounts of waste defined in accordance with each applicable framework.			For US sites, 'hazardous waste' is defined using the federal regulations under Title 40 CFR Parts 260 through 273. The definitions of hazardous waste and recycled waste are found in 40 CFR Part 261. For Australian sites, these are defined by the State regulations set out below. Victoria: – Environment Protection Act (2017) – Environment Protection (Industrial Waste Resource) Regulations 2009 Western Australia: – WA – Environmental Protection Act 1986 – Environmental Protection (Controlled Waste) Regulations 2004 – Landfill waste classification and waste definitions 1996 Queensland: – Environmental Protection Act 1994 – Environmental Protection Regulation 2019 New South Wales: – Protection of the Environment (Operations) Act 1997 – Protection of the Environment Operations (Waste) Regulation 2014 – Waste Avoidance and Resource Recovery Act 2001 South Australia: – Environment Protection Act 1993 – Environment Protection (Waste to Resources) Policy 2010 Tasmania: – Environmental Management and Pollution Control Act 1994 – Environmental Management and Pollution Control (Waste Management) Regulations 2020		

TOPIC	CODE	ACCOUNTING METRIC	DISCLOSURE OR LOCATION OF DISCLOSURE		
			2020	2021	2022
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	2021 Sustainability Report, pages 32-38		2022 Sustainability Report, pages 36-37 and 62. IPL 2022 Annual Report, page 48.
Workforce Health and Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR, as defined by SASB) for direct employees ²	0.57	0.91	0.82
		(1) Total recordable incident rate (TRIR, as defined by SASB) for contract employees ²	0.63	0.73	1.17
		(2) Fatality rate for direct employees ³	0.02	0	0
		(2) Fatality rate for contract employees ³	0	0	0
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	See 'GRI 403-10 Work-related ill health' under 'Our Commitment to Zero Harm' on page 17 of this document.		
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	A\$17.6m	A\$20.1m	A\$27.8m

TOPIC	CODE	ACCOUNTING METRIC	DISCLOSURE OR LOCATION OF DISCLOSURE		
			2020	2021	2022
Safety and Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products (by revenue) that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances	This metric was reported for the first time in 2021.	51%*	49%*
		(2) Percentage of such products that have undergone a hazard assessment	100%	100%	100%
		RT-CH-410b.2	(1) Discussion of strategy to manage chemicals of concern	IPL has identified only one product which contains a substance of concern as listed on the REACH Substances of Very High Concern (SVHC) List and/or REACH Annex XVII: Restricted Substance List. IPL has developed alternatives to this product and has a strategy to increase sales of the newer products which do not contain this chemical.	
		(2) Discussion of strategy to develop alternatives with reduced human and/or environmental impact	IPL has identified only one product which contains a substance of concern as listed on the REACH Substances of Very High Concern (SVHC) List and/or REACH Annex XVII: Restricted Substance List. IPL has developed alternatives to this product and has a strategy to increase sales of the newer products which do not contain this chemical.		
		Additional disclosure: Site and Distribution Security	<p>Many of the explosive products we manufacture, and some of the fertilisers we manufacture and distribute, are classified as security sensitive and/or dangerous goods and as such, their storage, distribution and sale is regulated by Federal, State and sometimes local governments in North America, Europe, Asia-Pacific and Australia. We meet our regulatory compliance and licensing obligations surrounding those products, with internal procedures and training in place for our employees. We keep abreast of regulatory developments in this area and are committed to working with government and key stakeholders to ensure ongoing security.</p> <p>IPL completed a Group-wide ammonium nitrate (AN) storage assurance activity in 2020 following the explosion at the Port of Beirut. The assurance activity focused on sites that store solid ammonium nitrate (Prill) and calcium ammonium nitrate (CAN) to ensure that risks continue to be properly assessed and effectively managed. Through the development of a global AN/CAN Storage Critical Control Verification (CCV), Group-wide assurance was provided to all stakeholders, demonstrating critical controls are in place and effective.</p> <p>Our Dyno Nobel business in North America has worked closely with the Institute of Makers of Explosives (IME) on the Safety and Security Guidelines for Ammonium Nitrate, promoting best industry practices for minimising security and safety risk. Our Dyno Nobel business in Asia Pacific is a founding member of the Australian Explosives Industry and Safety Group (AEISG), which is an associate member of the IME. The Group produces Codes of Practice that promote best industry practices regarding safety and security, and has a seat as an NGO at the Committee of Experts on the Transport of Dangerous Goods of the United Nations Economic and Social Council (ECOSOC). Our sites are also managed under our own strict health, safety and environmental management system.</p>		
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	0	0	0

ABOUT THE DATA

TOPIC	CODE	ACCOUNTING METRIC	DISCLOSURE OR LOCATION OF DISCLOSURE		
			2020	2021	2022
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	IPL's business, and that of its customers and suppliers, is subject to environmental laws and regulations that require specific operating licences and impose various requirements and standards. IPL's Health, Safety, Environment and Community Policy sets out the Company's commitment to its values of 'Zero Harm for Everyone, Everywhere' and 'Care for the Community and our Environment' and states that it will conduct its operations in compliance with all relevant environmental licences and regulations. For more detail, see under 'Health Safety, Environment and Community' on page 33 of the IPL 2022 Annual Report and under 'Material Exposure to Environmental or Social Risks' on page 13 in the IPL 2022 Corporate Governance Statement .		
	Operational Safety Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC) ⁴	3	4
Process Safety Total Incident Rate (PSTIR) ⁵			0.04	0.05	0.08
Process Safety Incident Severity Rate (PSISR) ⁶			(Reported for the first time in 2021)	0.51	0.81
		Description of the incidents above with a severity rating of 1 or 2, including their root cause, outcomes, and corrective actions implemented in response.	<p>During 2022 there was one incident with a severity rating of 1 or 2. Following a compressor trip at our Gibson Island site, the piping on a discharge pump dislodged during a pump-out of the ammonia refrigeration compressor suction separator, resulting in a release of ammonia.</p> <p>A root cause analysis determined the following:</p> <ul style="list-style-type: none"> The connection fitting (Swagelok) at the break point had a rear ferrule that had been installed backwards. This resulted in an insufficient force being applied to the front ferrule, which was not adequate to maintain secure connection to the piping under vibration. The two-phase flow regime at this location induced vibrations as well as pipe hammer, providing sufficient force to dislodge the connection. <p>Outcomes:</p> <ul style="list-style-type: none"> Three operators were exposed to ammonia and sent to hospital for observation. They were discharged later the same day and cleared to return to work. <p>Corrective actions implemented:</p> <ul style="list-style-type: none"> The one-inch process Swagelok piping/fittings were removed and reinstalled to meet the piping specification. An inspection/audit of piping was completed to confirm there was no other piping constructed from Swagelok prior to recommissioning the ammonia refrigeration system. Confirmation through inspection, testing, preventive maintenance activities and audits, that the pipework is conforming to the piping specification, and to ensure piping in-situ is fit for service. Completion of Swagelok assembly training with relevant maintenance/operations technicians. Sharing of lessons learned to other IPL operations. 		
	RT-CH-540a.2	Number of transport incidents	(Reported for the first time in 2021)	0	0
		The entity shall describe significant transport incidents, including their root causes, outcomes, and corrective actions implemented in response.	(Reported for the first time in 2021)	0	0
Production by reportable segment		Production for each of the entity's reportable segments, where products and service segments are determined according to FASB ASC 280-10 (metric tonnes of product manufactured for sale)	3,800,000	3,600,000	3,660,000

1 IPL's 2020 and 2021 Scope 1, 2 and 3 GHG emissions have been restated due to an external review which aligned our calculation methodology more fully with the GHG Protocol. While this review confirmed the accuracy of our global Scope 1 and 2 GHG, with only a small adjustment, it resulted in an increase in Scope 3 GHG due to the use of LCA based 'cradle to gate' emissions factors for purchased products and the inclusion of emissions values for categories not previously included, such as employee commuting. See IPL's [2022 IPL Climate Change Report](#) for more details.

2 As per the SASB 'CHEMICALS Sustainability Accounting Standard' 1.1, TRIR defines an injury or illness as a recordable incident if it results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. Additionally, a significant injury or illness diagnosed by a physician or other licensed health care professional is considered a recordable incident, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness. This definition is derived from U.S. 29 CFR 1904.7. The rate is calculated as (statistic count x 200,000)/hours worked.

3 Calculated as: (statistic count x 200,000)/hours worked.

4 Process Safety Incidents Count (PSIC) is defined as the total (annual) count of all incidents that meet the definition of a Tier 1 PSI per ANSI/API RP 754.

5 Process Safety Total Incident Rate (PSTIR) is defined as the cumulative (annual) count of incidents normalised by man hours and is calculated as the PSIC multiplied by 200,000 and divided by the total annual hours worked by employees, contractors and subcontractors.

6 Process Safety Incident Severity Rate (PSISR) is defined as the cumulative (annual) severity-weighted rate of process safety incidents and is calculated as the Total Severity Score for all Process Safety Incidents multiplied by 200,000 and divided by the total annual hours worked by employees, contractors and subcontractors.

SCOPE

This Report covers wholly owned subsidiaries of Incitec Pivot Limited ABN 42 004 080 264.

The Company is a public company, trading on the Australian Securities Exchange as IPL.

In accordance with Global Reporting Initiative (GRI Standards) Sustainability Reporting Guidelines, our reporting covers all entities that generate significant sustainability impacts (actual and potential) and over which we exercise control or significant influence with regard to financial and operating policies and practices.

The financial year ending 30 September 2022 is indicated as '2022' in our reporting.

The statistics in our reporting are for global sites wholly owned by IPL during 2022. Subsidiaries are listed on page 107 of our [2022 IPL Annual Report](#).

Joint ventures are not covered in our reporting, unless indicated, nor are the activities of suppliers, customers or outsourced operations.

The Company participates in many joint ventures with varying levels of ownership interest. A list is provided on page 108 of our [2022 IPL Annual Report](#).

All financial figures in the Report are in Australian dollars, unless otherwise indicated.

DATA MEASUREMENT AND CALCULATIONS

Financial data: Financial figures are derived from our audited accounts, which are prepared according to the International Financial Reporting Standards (IFRS).

Greenhouse Gas Emissions data: Scope 1 and 2 greenhouse gas emissions are calculated based on the [Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard \(Revised Edition\)](#).

Australian Scope 1 and 2 GHG emissions:

- Australian Government Clean Energy Regulator (2022) [National Greenhouse and Energy Reporting \(Measurement\) Determination 2008](#). <https://www.cleanenergyregulator.gov.au/NGER/Legislation/Measurement-Determination>
- Department of Climate Change, Energy, Environment and Water (2021) [National Greenhouse Accounts \(NGA\) Factors \(2021\)](#). <https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2021>
- Australian Government Clean Energy Regulator (2022) [EERS release 2021-22](#). <https://www.cleanenergyregulator.gov.au/OSR/EERS/eers-current-release>

Americas Scope 1 and 2 GHG emissions:

- US Electricity: USEPA (2022) [eGRID2020 Summary Tables](#), USEPA eGRID 2020. Retrieved Oct 2022 from <https://www.epa.gov/egrid/summary-data>
- US Fuels: USEPA (2022) [Emission Factors for Greenhouse Gas Inventories](#). Retrieved Oct 2022 from https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf
- Canada Fuels: USEPA (2022) [Emission Factors for Greenhouse Gas Inventories](#). Retrieved Oct 2022 from https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf
- Canada Electricity: International Energy Agency (2022) [Canada](#). Retrieved Oct 2022 from <https://www.iea.org/countries/canada>
- Mexico Electricity: Institute for Global Environmental Strategies (2022). List of Grid Emission Factors version 11.0. Retrieved Oct 2022 from <https://pub.iges.or.jp/pub/iges-list-grid-emission-factors>
- Chile Electricity: Ministry of Energy, Chile (2022) [Emission Factors](#). Retrieved Oct 2022 from <http://energiaabierta.cl/visualizaciones/factor-de-emision-sic-sing>

European Scope 1 and 2 GHG emissions:

UK Department for Business, Energy & Industrial Strategy (2022) [Greenhouse gas reporting: conversion factors 2022](#). Retrieved Oct 2022 from <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>

Global Scope 3 GHG emissions:

Our Scope 3 emissions and emissions calculation methodology are reported by category on pages 52-57 of the [2022 IPL Climate Change Report](#).

RESTATEMENTS

IPL's 2021 employee LTIFR has been restated due to three incidents that have escalated to lost work day cases since publishing in 2021.

IPL's 2020 and 2021 scope 1, 2 and 3 GHG emissions have been restated due to an external review which aligned our calculation methodology more fully with the GHG Protocol. While this review confirmed the accuracy of our global Scope 1 and 2 GHG, with only a small adjustment, it resulted in an increase in Scope 3 GHG due to the use of LCA based 'cradle to gate' emissions factors for purchased products and the inclusion of emissions values for categories not previously included, such as employee commuting. See IPL's [2022 IPL Climate Change Report](#) for more details.

IPL's 2021 HAPs have been restated to correct a unit error which resulted in our 2021 reporting of total HAPs as kg instead of tonnes.

The percentage of products (by revenue) sold by IPL in 2021 that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances was restated from 65% to 51% to correct a double counting error in the calculation formula.

ASSURANCE AND DATA INTEGRITY

We aim to ensure that the information we publish is accurate, complete and material and therefore contributes to building trust and credibility with stakeholders. To achieve this, we have improved our internal processes for verifying non-financial management information and for reviewing and approving the content of our reporting.

Deloitte provided a limited assurance statement on our Australian greenhouse gas emissions, energy consumption and production figures for the period 1 July 2020 to 30 June 2022. Deloitte is an independent auditor who also audits the Company's financial statements. See pages 83 and 124-127 of the [2022 IPL Annual Report](#). IPL is not currently seeking an extension in the scope of assurance for this annual online Sustainability Report.