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STATEMENT FROM MANAGING DIRECTOR

Spark Infrastructure's purpose is to build a sustainable energy future. As an investor in long-life essential energy infrastructure, we cannot achieve our purpose unless we account for the environmental, social and governance (ESG) issues that impact long-term value creation. Our 2020 Sustainability Data Report supports the performance reporting in our 2020 Annual Report by providing additional data regarding our management of material ESG issues over time.

Guiding us toward our purpose is our vision – clean, reliable and affordable energy for every Australian. Supporting clean energy means playing a leading role in Australia's transition to a low carbon emissions future. Our electricity transmission and distribution network businesses are integral to the efficient and progressive retirement of fossil fuel-based generation and replacement with large-scale renewable generation. They also enable further investment in distributed energy resources increasingly being made by consumers. Over the year, we furthered our contribution to Australia's energy transition with the completion of Bomen Solar Farm near Wagga Wagga, New South Wales. Since it began delivering clean energy to customers in June 2020, the solar farm has generated 105 GWh of clean energy, which has contributed to reductions of over 85,000 tonnes of greenhouse gases. The success of Bomen Solar Farm exemplifies how we will use our integrated business model to build a diversified renewables portfolio at Spark Infrastructure.

Supporting reliable energy means maintaining network availability in the face of challenges, such as the increasing frequency and severity of extreme weather attributable to climate change.

Australia's catastrophic bushfire season of 2019–20 was tragic for many, and it is only through the dedication of employees at

Spark Infrastructure and across our businesses that the impact was not far greater. We take a risk-based approach to climate change and continue to evaluate our exposure to climate-related risks and opportunities and the associated potential financial impacts.

Delivering affordable energy means innovating to enhance network efficiency and understanding the issues that are most important for our customers. As a long-term investor, we leverage our knowledge, capabilities and experience to harness innovation and technology so that our businesses continue to outperform while meeting customer and community expectations. Our businesses constantly consider how to enhance their networks at least cost to customers, which has resulted in savings passed on to customers over time through reduced network charges in real terms. We regularly engage customers on satisfaction, electricity infrastructure safety, and other issues of importance to their communities. Our businesses play a significant role in the communities in which we operate across Australia, both as an employer and a contributor to community initiatives.

Although our vision of clean, reliable and affordable energy for every Australian is an ongoing focus and motivation for us, we must acknowledge the significant challenges that our people experienced in 2020. Employees at Spark Infrastructure and across our businesses showed tremendous resilience in the face of tragic bushfires and then throughout the ongoing COVID-19 pandemic. 'Safety first' is one of Spark Infrastructure's core values, which informed how we have ensured the physical, mental, and psychological health of our people throughout the year.

Spark Infrastructure and our businesses continue to participate in investor benchmarks such as CDP and the Global Real Estate Sustainability Benchmark (GRESB). In 2020, we received a B on the CDP Climate Change questionnaire, demonstrating that we are taking coordinated action on climate-related risks and opportunities.



TransGrid scored 92/100 on the 2020 GRESB Infrastructure Assessment and received a 5-star GRESB Rating. TransGrid's performance placed it 21st out of 406 participants in the 2020 GRESB Infrastructure Assessment worldwide.

Our Sustainability Data Report lends additional insight into our performance across sustainability factors such as emissions, community contribution, and workforce health and safety. Spark Infrastructure recognises the importance of sustainability factors on its capacity to create value and deliver sustainable long-term returns, and is dedicated to continuously enhancing our approach into the future.

Rick Francis

Managing Director



Carbon Disclosure Project

Global Real Estate

assets around the globe.

Spark Infrastructure received a score of B in 2020, demonstrating the business is taking coordinated action on climate issues.



Sustainability Benchmark TransGrid scored 92 out of 100 points in 2020 and received a 5-star rating. Ranking them 21 out of 406 infrastructure

BUILDING A SUSTAINABLE ENERGY FUTURE

For many years, Spark Infrastructure has known that our capacity to create value in the long term depends on understanding ESG issues and ensuring that our operations generate a positive impact. We take the interests and concerns of our stakeholders seriously, reflecting our role as a steward of energy infrastructure considered essential for day-to-day life.

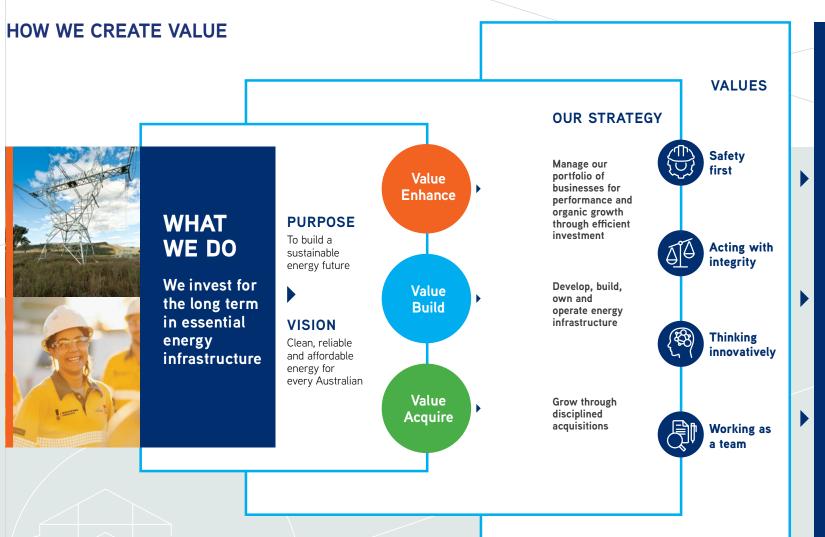
During 2020, Spark Infrastructure senior management completed a process to articulate our purpose and how fulfillment of our purpose leads to economic, environmental and social value creation. We engaged external expertise to assist, which ensured that our approach aligned with best practice, incorporated insights relevant to our industry, and integrated learnings from the broader corporate sector. Key considerations of our process included:

- Stakeholder mapping: which involved identification of stakeholder groups, stakeholder influence and interest in Spark Infrastructure, and consideration of positive/negative perceptions. Stakeholder mapping was based on stakeholder engagement activities and outcomes completed throughout the year. Key stakeholder groups that we identified were:
 - Investors
 - Analysts or proxy advisors
 - Employees
 - Customers
 - Community partners
 - Regulators
- Articulating our purpose: which involved defining the 'why' behind our business, considering example purpose statements, and testing a range of options elicited from our senior management.

- Describing our vision: which involved examining our longerterm aspirations and framing it as an outcome that is achieved through the fulfillment of our purpose.
- Confirming our values: which involved considering the unique characteristics of Spark Infrastructure, and then defining values that reflect these characteristics and that guide us in the achievement of our vision and purpose.
- Defining our value creation outcomes: which involved understanding the range of economic, environmental and social outcomes where we can add value through delivery of our purpose, and defining these value creation outcomes according to categories (Securityholders, customers and community, our people, technology and innovation, and environment). We also identified the key UN Sustainable Development Goals that we support through the value we create.
- Specifying our priority metrics: which involved reviewing the range of ESG metrics in use within our industry, and agreeing on ten priority metrics that align with our value creation outcomes, and that we will use to track progress over time and articulate how we create long-term value.

Our purpose, vision, values, value creation outcomes, and priority metrics are summarized in the Spark Infrastructure value creation model, disclosed in the 2020 Annual Report and replicated on page 6 of this Sustainability Data Report. The model articulates the logical connection between our purpose and outcomes, and provides a framework for reporting on our economic, environmental and social value creation into the future.





OUTCOMES



Securityholders

Delivering long-term sustainable value through yield plus growth



Customers and community

Delivering safe, reliable and affordable energy services through well managed operations and efficient investment



Our people, health and safety

Providing safe and rewarding workplaces for our people



Innovation and technology

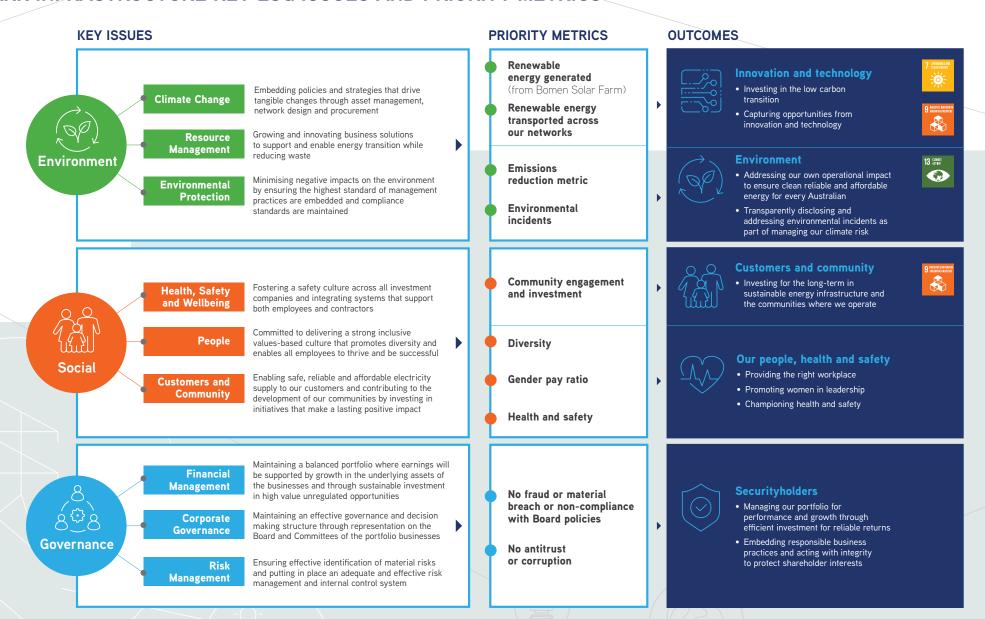
Delivering a sustainable energy future capturing opportunities from innovation and technology



Environment

Protecting the environment in which we operate, and investing in the transition to a low carbon emissions future

SPARK INFRASTRUCTURE KEY ESG ISSUES AND PRIORITY METRICS.



OVERVIEW AND SUSTAINABILITY PERFORMANCE INDICATORS

Spark Infrastructure's Sustainability Data Report for the year ending 31 December 2020 provides supplementary information supporting the non-financial outcomes reported in the Spark Infrastructure 2020 Annual Report.

The following criteria sets out the parameters and methodologies used by Spark Infrastructure to prepare and report the select sustainability performance metrics. These metrics have been reported in accordance with the GRI Standards (Core) methodology.

Scale of the Organisation

 Organisational overview by number of employees, operations, sales, and products

Employees:

- Employment table by contract type and regions worked
- Average hours of training per year per employee, by gender and job level
- Employee turnover table, by age gender, age group and region
- Diversity of governance bodies and employees by gender and age
- Salary ratio table with ratio of basic salary and remuneration of women to men

Governance:

- Economic value generation: Total cash donations made to the community
- Membership of industry associations
- Total events and controversies related to corruption, legal proceedings, anti-competitive behaviour and monopoly practices
- Spending on local suppliers table, including percentage of local spending

Health and safety:

- Work-related injuries for all employees, including fatalities, injuries and injury rates
- Lost time due to injury
- Work-related hazards

Energy consumption:

- Fuel consumption of non-renewable sources (Gigajoules)
- Fuel consumption of renewable sources (Gigajoules)
- Total energy consumption (Gigajoules)

Electricity and heating:

- Heating consumption
- Electricity consumption
- Electricity sold
- Direct emissions



OVERVIEW AND SUSTAINABILITY PERFORMANCE INDICATORS

Reporting boundary

Data within this report aligns with the 2020 calendar year, except for:

- information in respect of TransGrid which relates to its 2020 financial year (1 July 2019 to 30 June 2020)
- reported energy and emissions data (pages 32-33), which relates to 1 July 2019 through 30 June 2020, as required by Australia's National Greenhouse and Energy Reporting Act (NGER).

Spark Infrastructure has reported on the assets and facilities under direct and indirect operational control. Each of these sites is located within Australia. Where Spark Infrastructure does not have total operational control, it has included proportionate disclosure which reflects the percentage of control it does have.

The data related to Bomen Solar Farm is included in the 'Spark Infrastructure HQ' column throughout the report, with the exception of 'Investment in community programs and engagement' and ' CO_2 -e displaced through renewable generation/support' on page 1 of the report, where it is included as its own entity.

Data disclosed for 'Spark Infrastructure HQ' refer to the operations from the registered office, namely Level 29, 225 George Street, Sydney NSW 2000.

Calculating Spark Infrastructure (proportionate) values

Spark Infrastructure (proportionate) values have been calculated by relying on the percentage of share ownership of each asset company.

Spark Infrastructure (proportionate) = (49% of Victoria Power Networks data) + (49% of SA Power Networks data) + (15.01% of TransGrid data) + (100% of Spark Infrastructure data)

The data disclosed for each asset company is 100% of their operational control.

Gap estimation

Gaps in data can occur, typically as a result of delays in provision of billing data, where there are inconsistencies in the structure of companies, and where there is no like-for-like data. No estimates have been made in the final calculations, though the proportionate influence of Spark Infrastructure may be incomplete where asset companies have not collected or reported data publicly. Amounts and numbers have been rounded as required. As a result, totals stated in this report may differ from individual calculations and may not add.

MATERIAL ASPECTS, BOUNDARIES, AND CONNECTIONS WITH VALUE CREATION OUTCOMES

Disclosing in accordance with the GRI Standards required Spark Infrastructure, with inputs from its investment businesses (Victoria Power Networks, SA Power Networks, and TransGrid), to identify the material issues relevant for our operations and impacts.

The table below shows how material issues and material aspects, identified through the GRI materiality process, are linked with Spark Infrastructure's value creation outcomes. It also provides an indication of where performance against these material issues and value creation outcomes is disclosed within the Spark Infrastructure 2020 Annual Reporting Suite.

Relevant GRI Material Issues	Relevant GRI Material Aspects	Material Aspect Boundary	Location
Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly.	 Financial Management Corporate Governance & Compliance Technology and Innovation 	Internal and external (employees, Securityholders, suppliers and communities)	2020 Annual Report, pages 16-23 2020 Sustainability Data Repor pages 13-14
Social impact of the business - Relationships with our external stakeholders, community and various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs.	Customer & Community Corporate Governance & Compliance	Internal and external (employees, Securityholders, suppliers and communities)	2020 Annual Report, pages 24-27 2020 Sustainability Data Repor page 16
Health and safety - The safety and wellbeing of our employees is our priority. We focus on reducing risk and injury prevention daily to provide a safe working environment. Talent development and retention - We maintain an open and engaging dialogue with all employees and offer training and development opportunities and support diversity across our all areas of our businesses.	Workforce Health, Safety & Wellbeing	Internal and external (employees)	2020 Annual Report, pages 28-31 2020 Sustainability Data Repor pages 18-30
Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly.	Technology and innovation Regulation & Resilient Assets	Internal and external (employees, Securityholders, suppliers and communities)	2020 Annual Report, pages 32-35
Environmental impacts - Our operations have a significant impact on the wider community and our external stakeholders due to the location and span of our assets and discharge of emissions. We continually try to mitigate our environmental impacts wherever possible.	• Environment • Regulation & Resilient Assets	Internal and external (communities, Securityholders, employees)	2020 Annual Report, pages 36-39 2020 Sustainability Data Repor pages 32-33
	Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly. Social impact of the business - Relationships with our external stakeholders, community and various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs. Health and safety - The safety and wellbeing of our employees is our priority. We focus on reducing risk and injury prevention daily to provide a safe working environment. Talent development and retention - We maintain an open and engaging dialogue with all employees and offer training and development opportunities and support diversity across our all areas of our businesses. Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly. Environmental impacts - Our operations have a significant impact on the wider community and our external stakeholders due to the location and span of our assets and discharge of emissions. We continually try to	Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly. Social impact of the business - Relationships with our external stakeholders, community and various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs. Health and safety - The safety and wellbeing of our employees is our priority. We focus on reducing risk and injury prevention daily to provide a safe working environment. Talent development and retention - We maintain an open and engaging dialogue with all employees and offer training and development opportunities and support diversity across our all areas of our businesses. Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly. * Financial Management * Corporate Governance & Community * Customer & Community * Corporate Governance & Compliance * Workforce * Health, Safety & Wellbeing * Wellbeing * Wellbeing * Technology and innovation * Regulation & Resilient Assets * Environmental impacts - Our operations have a significant impact on the wider community and our external stakeholders due to the location and span of our assets and discharge of emissions. We continually try to	Economic impacts - Understanding our direct and indirect contributions from our activities and when our operating environment changes, ensuring to make the appropriate modifications and report accordingly. Social impact of the business - Relationships with our external stakeholders, community and various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs. - Customer & Community end various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs. - Customer & Community end various for provide a safe working environment. - Corporate Governance & Community end communities end communities end communities end communities. - Corporate Governance & Community end communities end communities end communities end communities. - Workforce end the business end communities

SPARK INFRASTRUCTURE PRIORITY ESG METRICS

For reference against page 38 of the Spark Infrastructure FY2020 Investor Presentation.

Focus	Metric	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid	Bomen Solar Farm
Health and Safety	Work-related fatalities	0	0	0	0	0	0
	Lost Time Injury Frequency Rate (LTIFR)	2.3	0	4.46	0.8	2.4	0
Environment	Renewable energy generated (MWh)	105,136	0	0	0	170	105,110
_	CO ₂ -e displaced through renewable generation/support	85,160	N/A	N/A	N/A	138	85,139
	Reportable environmental incidents	2	0	0	5 ³	0	0
	Renewable energy transported/supported by Networks	33%5	0	25%	59%	20%	0
Social and	Investment in community programs and engagement	\$1,407,125	0	\$960,252	\$1,777,683	\$370,000	\$10,000
Governance	Anti-competitive, antitrust or monopoly breaches	0	0	0	0	0	0
	Fraud, material breaches or non-compliances with Board policies	0	0	0	0	0	0
	Diversity: Women to men ratio employed across all levels ⁴	21%	50%	22%	19%	24%	N/A ²
	Gender pay gap ¹	1%	2%	-1.5%	5%	4%	N/A²

¹ Methodology: the % or ratio difference in salary between women and men at the same grade/comparable level, within each company. Excludes executives.

² Not applicable as excluded due to structure of business.

³ Incidents relate to oil spills.

⁴ Total number of women employees/number of employees

⁵ Based on the weighted average annual energy consumption x the State-based renewable energy (including residential solar).





CORRUPTION & LEGAL ACTIONS

CORRUPTION	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
Table webset as forest incidents of assembles	2020	0	0	0	0	0
Total number of confirmed incidents of corruption	2019	0	0	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for	2020	0	0	0	0	0
corruption	2019	0	0	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated	2020	0	0	0	0	0
or not renewed due to violations related to corruption	2019	0	0	0	0	0
Public legal case regarding corruption brought against the organisation or its employees	2020	0	0	0	0	N/A
during the reporting period and the outcome of such cases	2019	0	0	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption Public legal case regarding corruption brought against the organisation or its employees	2019 2020 2019 2020	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	

LEGAL ACTIONS	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
Number of legal actions pending or completed during the reporting period regarding	2020	0	0	0	0	0
anti-competitive behaviour and monopoly practices	2019	0	0	0	0	0
Main subsequent of accordated level setting including any desirion and desired	2020	0	0	0	0	N/A
Main outcomes of completed legal actions, including any decisions or judgements	2019	0	0	0	0	0



ANTI-COMPETITIVE BEHAVIOUR

SPENDING ON LOCAL SUPPLIERS	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
Percentage of the procurement budget used for significant locations of operation that is spent on	2020	73%	95%	49%	45%	99%
suppliers local to that operation (such as percentage of products and services purchased locally)	2019	60%	63%	54%	47%	98%
The organisation's geographical definition of 'local'	2020	N/A	Where the material or service providers' headquarters are in Australia	Companies with a Victorian address in our SAP database	South Australia	A local supplier is defined as an Australian based supplier where the following criteria exist: (i) Transaction/invoice billed in AUD to TransGrid; (ii) An office/head office in Australia; (iii) Key stakeholders in Australia (i.e. senior management); (iv) Work performed in Australia for TransGrid; (v) ABN
	2019	N/A	Where the material or service providers' headquarters are in Australia	Companies with a Victorian address in our SAP database	South Australia	Transaction/invoice billed in AUD to TransGrid; An office/head office in Australia; Key stakeholders in Australia (i.e. senior mgt); Work performed in Australia or TransGrid
The definition used for 'significant locations of operation'	2020	N/A	Spark Infrastructure HQ and Bomen Solar Farm	Any 3rd party supplier in a location who received payment for the provision of goods and/or services in 2020	Australian Operations	TransGrid Sydney Ultimo, Sydney West Wallgrove, Newcastle, Orange, Tamworth , Wagga Wagga and Yass Centres
	2019	N/A	Spark Infrastructure HQ and Bomen Solar Farm	Definition of 'significant locations of operation' is "Any 3rd party supplier in a location who received payments for the provision of goods and/or services in 2019"	Australian operations	Sydney Ultimo, Sydney West Wallgrove, Newcastle, Orange, Tamworth, Wagga Wagga, Yass Centres





ECONOMIC VALUE GENERATION

	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
Total agreem with investments	2020	\$1,407,125	\$10,000	\$960,252	\$1,777,683	\$370,000
Total community investments	2019	\$2,723,967	\$1,000,0001	\$1,650,000	\$1,868,300	N/D

Funds committed, but not paid.

INDUSTRY ASSOCIATIONS

Year	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid			
2020	Associate Member of Energy Networks Australia	N/D	ENA	CIGRE Panel			
	(ENA)		UDIA SA	CIGRE Study Committees			
	AMEC's Co-ordination of Generation and		Business SA				
	Transmission Investment (COGATI) Access and Charging Technical Working Group		Clean Energy Council				
	Network Shareholders Group						
2019	Associate Member of Energy Networks Australia	N/D	ENA	CIGRE Panel			
	(ENA)		UDIA SA	CIGRE Study Committees			
	AMEC's Co-ordination of Generation and		Business SA				
	Transmission Investment (COGAT) Access and Charging Technical Working Group		Clean Energy Council				
	Network Shareholders Group						





THE ORGANISATION

SCALE OF THE ORGANISATION

Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
2020	2,298	14	2,098	2,251	1,022
2019	2,287	14	2,063	2,242	1,090
2020	1.98	1	2 (employing entities)	N/D	N/D
2019	0.98	0	2 (employing entities)	N/D	N/D
2020	\$1,066,884,703	\$7,045,643	\$1,001,100,000	\$849,200,000	\$1,020,600,000
2019	\$1,034,893,000	0	\$956,900,000 ²	\$848,800,000 ²	\$1,000,000,000 ²
2020	\$6,768,875,203	\$3,667,274,087	\$1,639,196 ¹	\$6,328,159,000	N/D
2019	\$6,684,201,226	\$3,550,593,800	\$1,639,196 ¹	\$6,393,478,000	N/D
2020	17,659 GWh	105 GWh	15,836 GWh	9,727 GWh	33,500 GWh
2019	18,247 GWh	0	16,688 GWh	10,075 GWh ⁴	34,200 GWh ⁴
	2020 2019 2020 2019 2020 2019 2020 2019 2020	Year (proportionate) 2020 2,298 2019 2,287 2020 1,98 2019 0,98 2020 \$1,066,884,703 2019 \$1,034,893,000 2020 \$6,768,875,203 2019 \$6,684,201,226 2020 17,659 GWh	Year (proportionate) HQ 2020 2,298 14 2019 2,287 14 2020 1,98 1 2019 0,98 0 2020 \$1,066,884,703 \$7,045,643 2019 \$1,034,893,000 0 2020 \$6,768,875,203 \$3,667,274,087 2019 \$6,684,201,226 \$3,550,593,800 2020 17,659 GWh 105 GWh	Year (proportionate) HQ Victoria Power Networks 2020 2,298 14 2,098 2019 2,287 14 2,063 2020 1,98 1 2 (employing entities) 2019 0,98 0 2 (employing entities) 2020 \$1,066,884,703 \$7,045,643 \$1,001,100,000 2019 \$1,034,893,000 0 \$956,900,000² 2020 \$6,768,875,203 \$3,667,274,087 \$1,639,196¹ 2019 \$6,684,201,226 \$3,550,593,800 \$1,639,196¹ 2020 17,659 GWh 105 GWh 15,836 GWh	Year (proportionate) HQ Victoria Power Networks SA Power Networks 2020 2,298 14 2,098 2,251 2019 2,287 14 2,063 2,242 2020 1,98 1 2 (employing entities) N/D 2019 0,98 0 2 (employing entities) N/D 2020 \$1,066,884,703 \$7,045,643 \$1,001,100,000 \$849,200,000 2019 \$1,034,893,000 0 \$956,900,000 ² \$848,800,000 ² 2020 \$6,768,875,203 \$3,667,274,087 \$1,639,196 ¹ \$6,328,159,000 2019 \$6,684,201,226 \$3,550,593,800 \$1,639,196 ¹ \$6,393,478,000 2020 17,659 GWh 105 GWh 15,836 GWh 9,727 GWh

^{1 \$1,639,196} is the value of ordinary shares.

² The 2019 amounts for each of Victoria Power Networks, SA Power Networks and TransGrid have been amended because they have been re-calculated using the 2020 'net sales' methodology described below.

³ For each of Victoria Power Networks and SA Power Networks, 'Net Sales' refers to the Distributed Use of Service (DUoS). For TransGrid, 'Net Sales' refers to the Transmission Use of Service (TUoS). For Spark Infrastructure HQ, 'Net Sales' refers to the Operational Revenue from Romen Solar Farm

⁴ Not disclosed in 2019 report. Provided here to enable year-on-year comparison.



THE ORGANISATION

EMPLOYEES

	Year	Spark Infrastructure ar (proportionate)		•	Spark Infrastructure HQ		Victoria Power Networks		SA Power Networks		TransGrid	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Number of full-time employees	2020	1,791	367	7	5	1,597	336	1,808	337	768	214	
Number of fait-time employees	2019	1,798	357	7	4	1,585	330	1,817	320	825	230	
Number of part-time employees	2020	32	107	0	2	40	125	26	80	1	28	
Number of part-time employees	2019	32	100	0	3	38	110	26	79	4	31	
Number of permanent employees	2020	1,603	370	7	7	1,601	398	1,450	291	676	172	
Number of permanent employees	2019	1,616	374	7	7	1,584	392	1,463	287	772	230	
Number of temperary employees	2020	220	103	0	0	36	63	384	126	93	70	
Number of temporary employees	2019	210	86	0	0	39	48	380	112	31	52	
Tabel as such as of assels such	2020	1,823	474	7	7	1,637	461	1,834	417	769	242	
Total number of employees	2019	1,830	457	7	7	1,623	440	1,843	399	829	261	
	2020	N/A		New So	uth Wales	Vic	toria	South A	Australia	New So	uth Wales	
Regions worked	2019	N	I/A	New South Wales		Vic	toria	South A	Australia	New So	uth Wales	
Are a significant portion of the organisation's activities performed by workers who are not employees? If yes, provide a description and the nature and scale of this work.	2020	N	I/A	ı	No	perform ac as project w related ac operation, ma repairs on	urce Partners ctivities such fork, metering tivities, and aintenance and network and assets	Λ	l o	Labour Hire Short Term engaged in delivery grou Services - Delivery, Wo Infrastructur	e Short Term es. Majority of a Labour are the following ups: Corporate IT Portfolio rks Delivery – e Delivery and evelopment	
	2019	N	I/A	No		Yes – Resource Partners perform activities such as project work, metering related activities and operation, maintenance and repairs on network and public assets		۸	lo	١	No	



TRAINING

AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE

	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
Male	2020	44.81 hours	68.78 hours	22.42 hours ¹	32.97 hours	11.54 hours ²
iviale	2019	23.43 hours	20.07 hours	20.07 hours	36.97 hours	2.8 hours
Female	2020	17.68 hours	22.36 hours	6.25 hours	20.36 hours	18.32 hours²
remate	2019	25.19 hours	37.99 hours	8.79 hours	21.72 hours	4.8 hours
Managara	2020	59.21 hours	113.8 hours	9.34 hours	11.07 hours	18.31 hours ²
Managers	2019	41.13 hours	63.67 hours	12.80 hours	34.74 hours	4.3 hours
Non-managers	2020	25.67 hours	27.24 hours	21.50 hours	35.35 hours	11.75 hours²
	2019	21.62 hours	19.58 hours	18.39 hours	34.73 hours	2.9 hours

¹ NB – commentary on reduction: Due to COVID-19 face to face training classes for professional, soft skills training did not occur. Majority of this type of training converted to virtual with shorter sessions run.

Methodology - Average training hours per employee = total number of training hours provided to employees/total number of employees

² Includes both live and eLearning training hours.



TURNOVER

EMPLOYEE TURNOVER

	Year		Spark Infrastructure (proportionate)				ver Networks	SA Power Networks		TransGrid	
		Number	Rate	Number	Rate	Number	Rate	Number	Rate	Number	Rate
Male	2020	46	2.02%	0	0%	64	3.04%	124	5.51%	45	4.12%
Male	2019	72	3.16%	3	21.43%	101	4.90%	185	8.25%	N/D	N/D
Female -	2020	16	0.71%	0	0%	28	1.33%	36	1.60%	23	2.12%
remale	2019	24	1.05%	1	7.14%	51	2.47%	44	1.96%	N/D	N/D
10	2020	1	0.04%	0	0%	0	0.00%	4	0.18%	1	0.09%
19 or below	2019	0	0.01%	0	0%	0	0.00%	1	0.04%	N/D¹	N/D¹
20, 20	2020	7	0.30%	0	0%	10	0.47%	16	0.71%	12	1.10%
20 - 29	2019	15	0.64%	0	0%	30	1.45%	29	1.29%	N/D	N/D
20. 20	2020	16	0.69%	0	0%	29	1.38%	35	1.55%	17	1.56%
30 - 39	2019	26	1.11%	1	7.14%	52	2.52%	49	2.19%	N/D	N/D
40.40	2020	11	0.47%	0	0%	18	0.85%	26	1.16%	10	0.92%
40 - 49	2019	20	0.88%	2	14.29%	25	1.21%	52	2.32%	N/D	N/D
F0 F0	2020	11	0.48%	0	0%	12	0.57%	32	1.42%	13	1.19%
50 - 59	2019	16	0.71%	0	0%	22	1.07%	44	1.96%	N/D	N/D
(0 - 1-	2020	17	0.75%	0	0%	23	1.09%	47	2.09%	16	1.47%
60 or above	2019	20	0.86%	1	7.14%	23	1.11%	54	2.41%	N/D	N/D
	2020	N	I/A	New Sou	uth Wales	Vict	oria	South A	ustralia	New Sou	ith Wales
Regions	2019	N	I/A	New Sou	uth Wales	Vict	oria	South A	·ustralia	New Sou	th Wales

¹ Data were stated as 0 and 0% in the Spark Infrastructure 2019 Sustainability Data Report.

Methodology = Number of Indicator Employees / Total Number of Employees (Active and Employees who have left)



DIVERSITY

DIVERSITY OF BOARD1

	Year	Spark Infrastructure (proportionate) ²	Spark Infrastructure HQ	Victoria Power Networks ¹	SA Power Networks	TransGrid
	2020	91%	83%	100%	100%	89%
Male	2019	N/A	58%	100%	82.20%	75%
Famela	2020	9%	17%	0%	0%	11%
Female	2019	N/A	42%	0%	17.80%	25%
Under 30	2020	0%	0%	0%	0%	0%
Orider 50	2019	N/A	5%	0%	13.6% (M) 14.8% (F)	13.58%³
30 - 50	2020	3%	0%	0%	0%	45%
30 - 30	2019	N/A	47%	0%	47.1% (M) 59.9% (F)	55.5% ³
50 and over	2020	97%	100%	100%	100%	55%
30 and over	2019	N/A	52%	100%	39.3% (M) 25.3% (F)	30.92%³
la disease acce	2020	0%	0%	0%	0%	0%
Indigenous	2019	N/A	0%	0%	0.80%	0%

¹ The 2019 data for Victoria Power Networks related to Board diversity only, whereas 2019 data for Spark Infrastructure HQ, SA Power Networks and TransGrid related to both employees and the Board. The 2020 data for all entities relates to Board diversity only.

² A proportionate value for 2019 is not provided because the asset company reporting for 2019 is not comparable.

^{3 2019} data for TransGrid has been restated. 'Under 30' corrected to 13.58% (previously reported as 0%), '30-50' corrected to 55.5% (previously reported as 5%), and '50 and over' corrected to 30.92% (previously reported as 5%).



SALARY RATIO

RATIO OF BASIC SALARY AND RENUMERATION OF WOMEN TO MEN

	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks		TransGrid	
	2020	N/A	Sydney CBD	N/A	N/A	Sydney CBD	Greater Sydney	Regional NSW
Regions	2019	N/A	Sydney CBD	N/A	N/D	Sydney CBD	Greater Sydney	Regional NSW
	2020	N/A	N/A	N/A	N/D	N/A	N/A	N/A
Labourers	2019	N/A	N/A	N/A	N/D	N/A	N/A	N/A
	2020	97%	100%1	99%	89%	101%	98%	110%
Clerical and administrative	2019	N/A	100%1	82%	91%	93%	113%	105%
Talatina	2020	71%	N/A	63%	N/D	N/A	106%	90%
Technicians and Trade	2019	64%	N/A	53%	N/D	N/A	105%	91%
	2020	76%	59%	92%	92%	91%	87%	77%
Professionals	2019	N/A	N/A	71%	91%	90%	88%	79%
	2020	95%	N/A	97%	N/D	98%	84%	83%
Other Managers	2019	82%	N/A	80%	N/D	89%	89%	92%
Coniar Managara	2020	54%	27%	101%	N/D	88%	87%	77%
Senior Managers	2019	N/A	N/A	91%	N/D	87%	84%	85%
Caparal Managara	2020	74%	N/A	70%	N/D	91%	85%	N/A
General Managers	2019	58%	N/A	50%	N/D	89%	81%	N/A
Overall	2020	69%	46%	91%	91%	86%	93%	77%
Overall	2019	N/A	N/A	87%	89%	85%	94%	80%
Significant locations of operations	2020	N/A	New South Wales	N/A	South Australia	Sydney CBD	Greater Sydney	Regional NSW
	2019	N/A	Sydney CBD	N/A	South Australia	Sydney CBD	Greater Sydney	Regional NSW

¹ There are no men represented in the clerical and administrative category at Spark Infrastructure HQ, accordingly, the ratio is expressed as 100%.

Methodology: In accordance with GRI indicator 405-2. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.



WORK-RELATED INJURIES

WORK-RELATED INJURIES FOR ALL EMPLOYEES

	Year	Spark Infra (propor	astructure tionate)	Spark Infras	tructure HQ	Victoria Pow	ver Networks	SA Power	Networks	Trans	Grid
		Number	Rate	Number	Rate	Number	Rate	Number	Rate	Number	Rate
Number and rate of fatalities as a result of	2020	0	0	0	0	0	0	0	0	0	0
a work-related injury ¹	2019	0	0	0	0	0	0	0	0	0	0
Number and rate of high-consequence work-related	2020	1	0.8	0	0	2	0.49	N/D	N/D	2	1
injuries ² (excluding fatalities)	2019	2	0.4	24	2.24	0	0	N/A	N/A	0	0
	2020	41	8.2	0	0	50	12.33	29	5.2	15	7.5
Number and rate of recordable work-related injuries ³	2019	40	8.0	0	0	52	12.56	27	5.6	9	4.7
Main types of work related injury	2020	N,	/A	N/	/A	Muscula	ar stress	Sprain, lacer bru		Muscula	r strain
Main types of work-related injury 2019		N,	/A	Heat, sprai	in, jarring ⁵	Muscula	ar stress	Sprain/strair crush/		Muscula	r strain
	2020	4,892	2,818	27,4	474	4,053	3,996	4,770),852	2,001	,500
Number of hours worked	2019	4,878	3,920	182,6	587 ⁶	4,139	9,909	4,859	9,514	1,908	,833

¹ Work-related injury = negative impacts of health arising from exposure to hazards at work.

Methodology in 2020 - rate of high-consequence work-related injuries (excluding fatalities) = number of high-consequence work-related injuries (excluding fatalities)/number of hours worked x (1,000,000)

² High-consequence work-related injuries = work-related incident with a high probability of causing a high-consequence injury.

³ Recordable work-related injuries = anything that results in the following/significant injury or ill health: death, days away from work, restricted work or transfer to another job, medical treatment or loss of consciousness.

^{4 2019} data restated. Number corrected to 2 (previously stated as 0), Rate corrected to 2.2 (previously stated as 0), (rate is calculated using 200,000 hours worked).

^{5 2019} data restated. Corrected to 'Heat, sprain, jarring' (previously stated as 0).

⁶ The number of hours worked for Spark Infrastructure HQ in 2019 was considerably higher than in 2020 because it included employees of the Engineering, Procurement and Construction (EPC) contractor that constructed Bomen Solar Farm.



WORK-RELATED INJURIES

WORK-RELATED INJURIES FOR OTHER WORKERS

	Year	•	astructure tionate)	Spark Infras	tructure HQ	Victoria Pow	ver Networks	SA Power	Networks	Trans	Grid
		Number	Rate	Number	Rate	Number	Rate	Number	Rate	Number	Rate
Number and rate of fatalities as a result	2020	0	0%			0	0			0	0
of a work-related injury ¹	2019	0	0 0%			0	0			0	0
Number and rate of high-consequence work-related	2020	2	1.35%			0	0			12	9
injuries ² (excluding fatalities)	2019	0	0.2%	_		0	0			2	2.6
Number and rate of recordable work related injuries?	2020	8	4.8%	Included in for all		13	6.82	Included in for all		13	9.7
Number and rate of recordable work-related injuries ³	2019	8	1.9%			12	6.45			11	6.6
Main types of work-related injury	2020	N,	employees ⁴		Trips, slip	employees ⁴ Trips, slips and falls		yees ⁴	Struck by m fatigued dri lifting operatio stress fro manua	ving, heavy ons, muscular m hazard	
	2019	N,	/A			Muscula	ar stress			Muscula mobile	,
Number of hours worked	2020	1,133	3,751	Included employ		1,905	5,937	Included employ		1,331	390
Number of flours worked	2019	2,056	6,276	Included employ		1,86	1,493	Included employ		762,	548

This table refers to all workers who are not employees but whose work and/or workplace is controlled by the organization. Where no data has been required, the asset company has been excluded from the proportional calculation

¹ Work-related injury = negative impacts of health arising from exposure to hazards at work.

² High-consequence work-related injuries = work-related incident with a high probability of causing a high-consequence injury.

³ Recordable work-related injuries = anything that results in the following/significant injury or ill health: death, days away from work, restricted work or transfer to another job, medical treatment or loss of consciousness.

⁴ This information has been collated along with Work-Related Injuries for All Employees on page 24.



WORK-RELATED INJURIES

LOST-TIME DUE TO INJURIES

	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks	SA Power Networks	TransGrid
	2020	2.3	0	4.5 ¹	0.8	2.4
Lost time injury frequency rate	2019	2.14	3.32	3.4	1.2	1.1
Number of leet time injuries	2020	11	0	15 ¹	4	8
Number of lost time injuries	2019	13	33	14	6	3

¹ Calculation for employees only as at end October 2020.

Methodology = LTIFR (Number of lost time injuries x [1,000,000])/(Number of hours worked)

² Calculation is based on 200,000 hours worked. All other calculations are based on 1,000,000 hours worked.

^{3 2019} data restated. Figure corrected to 3 (previously stated as 120 which was a typographical error).

⁴ Excludes corrected 2019 data.



SPARK INFRASTRUCTURE HQ1

	- Collect existing information about workplace hazards
	- Inspect the workplace for safety hazards
How have hazards been determined?	- Identify health hazards
How have hazards been determined:	- Conduct investigations
	– Identify hazards associated with emergency and non-routine situations
	- Group the nature of identified hazards/control measures
Which of these hazards have caused or contributed to high-consequence injuries during the reporting period?	N/A
	– Monitoring temperature; site shutdown at 38°C
What actions were taken or are underway to eliminate these hazards and	– Toolbox Talks: Preventing Dehydration, UV Exposure, Working Safely in Hot Conditions/Heat Stress; Urine Chart in toilets
minimise risks using the hierarchy of control?	– Encouraged extra breaks
	– Provide Hydrolytes'/cool drinking water in crib rooms/sunscreen/P2 Masks/Air Quality Index monitoring
In general, have any actions been taken or are underway to eliminate other work-related hazards and minimise risks?	All personnel are advised to work safely following guidelines and instructions set out in their work Induction Packs (containing the Site Safety Induction, HSE Plan and the Construction Management Plan) (Induction Pack).
200,000 or 1,000,000 used as the base hours worked to calculate rates?	1,000,000
Have any workers been excluded from the disclosure?	No
Any standards, methodologies and assumptions?	Information set out in Induction Packs.

¹ Including Bomen Solar Farm (construction phase).



VICTORIA POWER NETWORKS

How have hazards been determined?	The business encourages hazard and near miss reporting by employees and contractors.
Which of these hazards have caused or contributed to high-consequence injuries during the reporting period?	The two most common forms of hazards that result in high-consequence injuries are driving and live electricity wires.
	During 2020 VPN implemented a High Risk Controls program which included defining and implementing the minimum standards and controls developed for each of its highest risk activities, as part of a High Risk Controls Standards.
	The high risk controls have been developed over time through discussions with our people, utilising our gathered information and data, as well as referencing best practice and relevant legislations. The controls will reduce the chance of serious injury or fatality in our business.
	There are nine controls covering the activities which could result in the most serious harm to our people:
	1. Live electricity
What actions were taken or are underway to eliminate these hazards and	2. Prevention of falls
minimise risks using the hierarchy of control?	3. Traffic & pedestrian management
	4. Powered mobile plant
	5. Lifting equipment & crane operation
	6. Excavation & trenching
	7. Confined spaces
	8. Hazardous substances & dangerous goods
	9. Driving
In general, have any actions been taken or are underway to eliminate other work-related hazards and minimise risks?	As per above
200,000 or 1,000,000 used as the base hours works to calculate rates?	1,000,000
Have any workers been excluded from the disclosure?	No
Any standards, methodologies and assumptions?	Recordable injuries include Medical Treatment Injuries, Restricted Work Duty Injuries, Lost Time Injuries. Excludes stress.



SA POWER NETWORKS

How have hazards been determined?	Risk assessments, audit and event data identify the hazards and inform the Corporate Risk Management Framework.
Which of these hazards have caused or contributed to high-consequence injuries during the reporting period?	N/D
	20 actions were identified:
What actions were taken or are underway to eliminate these hazards and	– 80% Preventative (63% Administrative, 19% Engineering, 13% Elimination)
minimise risks using the hierarchy of control?	- 20% Corrective (100% Elimination/Substitution)
	– Reinforcement of the use of standardised/approved knives
In general, have any actions been taken or are underway to eliminate	– Safe Work Method Statements (SWMS) updated for excavation/ground reinstatement
other work-related hazards and minimise risks?	– Revision of Mobile Elevating Work Platform (MEWP) inspection and cleaning regimes
	– Safety in Design Review; raiser grip
200,000 or 1,000,000 used as the base hours works to calculate rates?	1,000,000
Have any workers been excluded from the disclosure?	No
Any standards, methodologies and assumptions?	No



TRANSGRID

How have hazards been determined?	Risk Management Strategy: 'Hazard Reporting' has been added to TransGrid's new improved Hazard and Incident Management Procedure. Reporting of hazards allows systematic management of risk, understanding of emerging risks, and understanding of hazard awareness and tolerance within the business. There are six categories of hazard namely, health and safety hazards, environment hazards, security hazards, fire hazards, Pre-Startup Safety Review (PSSR) hazards and public safety hazards.
Which of these hazards have caused or contributed to high-consequence injuries during the reporting period?	Health and safety standards
What actions were taken or are underway to eliminate these hazards and minimise risks using the hierarchy of control?	Employees are trained in hazard management through review of the procedure, how to report hazards in CAMMS, Safety Management System, to ensure a systemic approach in reporting and tracking of hazards.
In general, have any actions been taken or are underway to eliminate other work-related hazards and minimise risks?	Additional CAMMS, Incident Cause Analysis Method (ICAM) incident investigation methodology has been introduced to systematically investigate incidents to prevent recurrence.
200,000 or 1,000,000 used as the base hours works to calculate rates?	1,000,000
Have any workers been excluded from the disclosure?	No
Any standards, methodologies and assumptions?	No





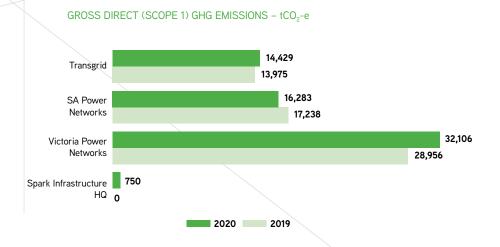
ENERGY CONSUMPTION

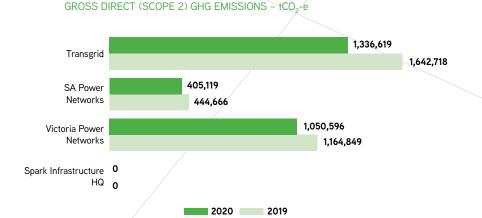
	Year	Spark Infrastructure (proportionate)	Spark Infrastructure HQ	Victoria Power Networks ¹	SA Power Networks	TransGrid
Fuel consumption of non-renewable sources (Gigajoules)	2020	310,332	N/A	419,370	196,874	55,776
	2019	177,924	N/A	137,114	208,655	56,608
Fuel consumption of renewable sources (Gigajoules)	2020	1,919	N/A	N/A	3,917	N/A
	2019	304,166	N/A	N/A	620,747	N/A
Electricity consumption (Gigajoules)	2020	4,333,004	278	3,707,987	3,314,570	5,940,527
	2019	3,003,034	103	3,919,122	3,141,205	7,211,933
Heating consumption	2020	49,858	N/A	101,750	N/A	N/A
	2019	49,797	N/A	101,628	N/A	N/A
Total energy consumption	2020	4,695,112	278	4,229,107	3,515,361	5,996,303
	2019	5,074,093	103	4,157,864	3,970,670	7,268,541
Electricity sold (Gigajoules)	2020	378,396	378,396	N/A	N/A	N/A
	2019	N/A	N/A	N/A	N/A	N/A

¹ Due to a change in methodology to match other asset companies, this data does not accurately show like-for-like performance on the previous reporting period



DIRECT EMISSIONS





SCOPE 1 EMISSIONS

	Spark Infrastr	Spark Infrastructure HQ		Victoria Power Networks		SA Power Networks		arid
	1 Jul 2018 – 30 Jun 2019 ¹	1 Jun 2019 – 30 Jun 2020	1 Jul 2018 – 30 Jun 2019	1 Jun 2019 – 30 Jun 2020	1 Jul 2018 – 30 Jun 2019	1 Jun 2019 – 30 Jun 2020	1 Jul 2018 – 30 Jun 2019	1 Jun 2019 - 30 Jun 2020
Carbon dioxide CO ₂	N/A	745	25,192	27,853	14,521	13,678	3,936	3,893
Methane CH ₄	N/A	1	41	127	22	21	1	1
Nitrous Oxide N ₂ 0	N/A	4	198	225	102	98	33	33
Perfluorocarbons PFCs	N/A	0	0	0	0	0	0	0
Sulphur Hexafluoride SF ₄	N/A	0	3,525	3,901	2,593	2,486	10,005	10,502

¹ Construction activities at Spark Infrastructure's 100% owned Bomen Solar Farm commenced in July 2019 and accordingly no data is available for the relevant period.

Base year for calculation, including rationale, emissions in the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.

Source of the emission factors and the global warming potential rates used, or a reference to the GWP source – Australian Government, NGER.

Consolidation approach for emissions; whether equity share, financial control, or operational control – Operational control was primarily used.

Standards, methodologies, assumptions and/or calculation tools used – In accordance with NGER requirement



GENERAL DISCLOSURES

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	102-1 Name of the organisation	2020 Annual Report, page 127	
	102-2 Activities, brands, products, and services	2020 Annual Report, pages 2–5	
	102-3 Location of headquarters	2020 Annual Report, page 127	
	102-4 Location of operations	South Australia, Victoria, New South Wales	
	102-5 Ownership and legal form	2020 Annual Report, pages 2–5, 45, 125	
		Markets: South Australia; Victoria; New South Wales Sectors: Critical Infrastructure	
	102-6 Markets served	Customers and Beneficiaries: Securityholders and Power Purchase Agreement (PPA) customers	
	102-7 Scale of the organisation	2020 Annual Report, pages 2–5 2020 Sustainability Data Report, page 18	
GRI 102: General Disclosures	102-8 Information on employees and other workers	2020 Annual Report, pages 28–31 2020 Sustainability Data Report, pages 17–30	
	102-9 Supply chain	-	Spark Infrastructure engages a number of suppliers for products and services including office supplies, solar panels and consultants.
	102-10 Significant changes to the organisation and its supply chain	2020 Annual Report, pages 6–9	There were no significant changes to Spark Infrastructure's supply chain.
	102-11 Precautionary Principle or approach	2020 Annual Report, pages 28–31, 36–39	
	102-12 External initiatives	-	
	102-13 Membership of associations	2020 Sustainability Data Report, page 16	
	102-14 Statement from senior decision maker	2020 Annual Report, pages 6–9 2020 Sustainability Data Report, page 4	
	102-16 Values, principles, standards, and norms of behaviour	2020 Annual Report, pages 12–13, 64	
	102-18 Governance structure	2020 Annual Report, pages 40, 45–46 2020 Corporate Governance Statement	
	102-40 List of stakeholder groups	2020 Annual Report, pages 24–27 2020 Sustainability Data Report, pages 5, 16	

GENERAL DISCLOSURES

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	102-41 Collective bargaining agreements	-	Spark Infrastructure employees are not covered by collective bargaining agreements (excludes asset companies and Bomen Solar Farm).
	102-42 Identifying and selecting stakeholders	2020 Annual Report, pages 24–27 2020 Sustainability Data Report, page 5	
	102-43 Approach to stakeholder engagement	2020 Annual Report, pages 24–27	Additional activities include company announcements, webcasts (e.g. at full-year and half-year results announcements), Annual General Meetings and face-to-face meetings.
	102-44 Key topics and concerns raised	2020 Annual Report, pages 12–13 2020 Annual Report, pages 5–9	Spark Infrastructure's key ESG issues, priority metrics and value creation outcomes reflect key topics and concerns of its stakeholders.
	102-45 Entities included in the consolidated financial statements	2020 Annual Report, pages 101 and 109	
	102-46 Defining report content and topic boundaries	2020 Annual Report, pages 12–13 2020 Sustainability Data Report, pages 8–10	
GRI 102: General Disclosures	102-47 List of material topics	2020 Annual Report, pages 12–13 2020 Sustainability Data Report, page 10	
	102-48 Restatements of information	-	Some of the 2019 data in the 2020 Sustainability Data Report has been amended for a number of reasons: to correct data, amend typographical errors, rounding, amendment of decimal places for consistency, and, generally, to present the 2019 data consistently across Spark Infrastructure and the asset companies and to enable proper comparison with the 2020 data. Restated values are indicated using footnotes.
	102-49 Changes in reporting	2020 Annual Report, pages 12–13	In 2020, Spark Infrastructure structured its Annual Report and Sustainability Data Report to reflect Spark Infrastructure's business' contribution to its value creation outcomes (Secutiryholders, Customers and community, Our people, health and safety, Innovation and technology, and Environment). Previous years' reporting disclosed Spark Infrastructure's business' performance without reference to Spark Infrastructure value creation outcomes.

GENERAL DISCLOSURES

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	102-50 Reporting period	2020 Annual Report, page 2	
		2020 Sustainability Data Report, pages 8-9	
	102-51 Date of most recent report	2019	
GRI 102: General Disclosures	102-52 Reporting cycle	1 January to 31 December	
GRI 102: General Disclosures	102-53 Contact point for questions regarding the report	2020 Annual Report, page 127	
	102-54 Claims of reporting in accordance with the GRI Standards	2020 Sustainability Data Report, pages 8–10	
	102-55 GRI content index	2020 Sustainability Data Report, pages 34–40	
	102-56 External assurance	2020 Sustainability Data Report, page 3 and 9	

TOPIC SPECIFIC DISCLOSURES

Corporate Governance Compliance

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 40–41	
		2020 Sustainability Data Report, page 10	
		2020 Corporate Governance Statement	
GRI 103: Management Approach	102.2 The management approach and its components	2020 Annual Report, pages 40–41	
	103-2 The management approach and its components	2020 Corporate Governance Statement	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 40–41	
		2020 Corporate Governance Statement	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	2020 Sustainability Data Report, page 14	
CDI 20E Anti Communica	205-3 Confirmed incidents of corruption and actions taken	2020 Annual Report, pages 12–13	
GRI 205: Anti-Corruption		2020 Sustainability Data Report, page 13	
CDI 204 Apti Compatitiva Dahaviaus	206-1 Legal actions for anti-competitive behaviour, antitrust	2020 Annual Report, pages 12–13	
GRI 206: Anti-Competitive Behaviour	and monopoly practices	2020 Sustainability Data Report, page 13	

Customer & the Community

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 24–27	
		2020 Sustainability Data Report, page 10	
GRI 103: Management Approach	103-2 The management approach and its components	2020 Annual Report, pages 24–27	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 24–27	
		2020 Sustainability Data Report, pages 15–16	
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	2020 Annual Report, pages 12–13, 24–27	
GINI 201. LEGITOTHIC PERIORHIGHICE		2020 Sustainability Data Report, page 16	

TOPIC SPECIFIC DISCLOSURES

Health, Safety & Wellbeing

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 28–31	
		2020 Sustainability Data Report, page 10	
GRI 103: Management Approach	103-2 The management approach and its components	2020 Annual Report, pages 28–31	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 12–13, 28–31	
		2020 Sustainability Data Report, pages 24–30	
GRI 403: Occupational Health and Safety	403-9 Work-related injuries	2020 Sustainability Data Report, pages 24–30	
Non-GRI indicator	Lost time injuries and lost time injury frequency rate	2020 Annual Report, pages 12–13, 28	
Non-art indicator		2020 Sustainability Data Report, page 26	

Workforce

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 12–13, 28–31	
		2020 Sustainability Data Report, page 10	
GRI 103: Management Approach	103-2 The management approach and its components	2020 Annual Report, pages 28–31	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 28–31	
		2020 Sustainability Data Report, pages 18–23	
GRI 401: Employment	401-1 Employee turnover	2020 Sustainability Data Report, page 21	
GRI 404: Training and Education	404-1 Average hours of training per year per employee	2020 Sustainability Data Report, page 20	
	405-1 Diversity of governance bodies and employees	2020 Annual Report, pages 12–13, 42–43	
CDL (OF D) 1 1 1 1 1		2020 Sustainability Data Report, page 22	
GRI 405: Diversity and Equal Opportunity		2020 Corporate Governance Statement, page 10	
opportanity	405-1 Diversity of governance bodies and employees	2020 Annual Report, pages 12-13, 28	
		2020 Sustainability Data Report, page 23	

TOPIC SPECIFIC DISCLOSURES

Environment

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 12–13, 36–39	
GRI 103: Management Approach	103-2 The management approach and its components	2020 Annual Report, pages 36-39	
art 103. Management Approach	103-3 Evaluation of the management approach	2020 Annual Report, pages 36–39	
		2020 Sustainability Data Report, pages 32–33	
GRI 302: Energy	302-1 Energy consumption within the organisation	2020 Sustainability Data Report, page 32	
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	2020 Sustainability Data Report, page 33	
	305-2 Energy indirect (Scope 2) GHG emissions	2020 Sustainability Data Report, page 33	

Regulation and Resilient Assets

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 34, 53–55	
		2020 Sustainability Data Report, page 10	
	103-2 The management approach and its components	2020 Annual Report, pages 34, 53–55	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 34, 53–55	

Technology & Innovation

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 32–35	
		2020 Sustainability Data Report, page 10	
	103-2 The management approach and its components	2020 Annual Report, pages 32–35	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 32–35	

Financial Management

GRI STANDARD	DISCLOSURE	LOCATION	COMMENTS/OMISSION
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	2020 Annual Report, pages 47–56	
	103-2 The management approach and its components	2020 Annual Report, pages 47–56	
	103-3 Evaluation of the management approach	2020 Annual Report, pages 47–56	

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