

# Sustainable Finance Disclosure Regulation

## Investment process - Article 3 Disclosure

Goodstone Living (“**Goodstone**”) believes that sustainability needs to be much more than a box-ticking exercise. Goodstone’s long-term focus allows us to put down roots in the local community and invest significantly in creating healthy homes designed to promote wellbeing. This means having an intergenerational mindset that encourages positive and sustainable outcomes for our residents, our communities and our environment. Our approach is focused on promoting carbon resilience initiatives and creating positive social value during the delivery and operation of our rental communities. This culture of innovation, empowerment and positive change is embedded in everything we do.

Goodstone is committed to addressing and minimising sustainability risks and environmental impacts through continuous improvement of ESG performance, sustainable design and operating standards as well as transparency.

Sustainability risks are integrated into Goodstone’s investment process through an ESG Due Diligence Questionnaire. The material findings and opportunities of the ESG Due Diligence activities will be shared with our Investment Advisory Committee for consideration when deciding whether or not to make an investment.

## Principal Adverse Impact Statement - Article 4 Disclosure

Goodstone is not formally required to consider the principal adverse impacts of its investment decisions on sustainability factors under Article 4 SFDR. Relevant data is not expected to be readily available, and given Goodstone’s size and resources, it would be disproportionately expensive for Goodstone to obtain such data or estimates of such data from third party providers. This position will be kept under review.

## Remuneration Statement - Article 5 Disclosure

Goodstone has established a remuneration committee (“**Remco**”). The Remco consists of members of Goodstone’s shareholders and directors and develops, approves, implements, and monitors remuneration of the Goodstone staff. Remco’s decision-making process is designed not to encourage or reward excessive risk taking, of which sustainability risk is one component. Therefore, sustainability risk is not considered as a discrete element, but as part of Goodstone’s overall remuneration process.