

TRANSFORMING WATER TO CREATE A WORLD OF IMPACT

2025

SUSTAINABILITY REPORT

Acknowledgment of country

We acknowledge the Traditional Owners and Custodians of the lands on which we live and work within Australia. We pay our respects to Elders past and present and acknowledge their continuing connection to waters, skies, seas and country.

At Zip Water, we value the perspectives, cultures and contributions of Aboriginal and Torres Strait Islander peoples and are committed to fostering respectful relationships and advancing reconciliation.



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INTRODUCTION

Water is at the center of everything we do. Through science, service and sustainability, we transform water to make it cleaner, safer, and better-tasting for people and the planet.

ABOUT THIS REPORT

We remain committed to reporting publicly and annually, ensuring transparency as we work towards a more sustainable future.

This is our annual sustainability report, reflecting our progress and ongoing commitment to becoming a more sustainable and responsible business. Covering the reporting period from 1st January to 31st December, 2025, the report highlights the advancements we have made against our Environmental, Social, and Governance (ESG) priorities, as well as new initiatives that address the evolving challenges and opportunities we face.

Building on the foundation established in our inaugural report, we have continued to align our approach with the Global Reporting Initiative (GRI) standards and the United Nations Sustainable Development Goals (SDGs). This report focuses on the material ESG topics that matter most to our stakeholders and our business, outlined through our strategic framework.

For further information about our performance and approach, please contact us at **ESG@zipwater.com**



Our mission is to give people cleaner, safer, better-tasting water through our unmatched expertise in sustainability, science, and service.



Mike Abbott
President of Culligan ANZ and Zip International

FROM OUR PRESIDENT

For more than 75 years, we have helped shape the way people experience drinking water. Today, as part of Culligan, we contribute to a global purpose of improving lives and protecting the planet through better water. While our solutions reach homes and workplaces around the world, our foundations remain firmly in Australia, where innovation, design and manufacturing continue to play an important role in who we are.

Our purpose, to transform water to impact lives and protect the planet for all, guides the decisions we make and the standards we set for ourselves. It challenges us to think beyond the products we create and consider how we operate, how we support our people and communities, and how we can contribute to a more sustainable future.

As expectations continue to evolve, we recognise the responsibility that comes with our position as a global water solutions provider. Environmental, Social and Governance (ESG) considerations are embedded throughout our business and help inform how we innovate, manage risk, invest for the future and create long-term value. Through our four sustainability pillars, Sustainable Solutions, Environmental Impact, People & Communities, and Responsible Business, we remain focused on the issues that matter most to our stakeholders and where we believe we can make the greatest impact.

Our approach to sustainability is supported by the scale and expertise of Culligan, while remaining grounded in the communities where we live and work. This combination enables us to contribute to global sustainability goals while responding to local opportunities and challenges.

Whether through responsible product design, community partnerships, supporting employee wellbeing or strengthening governance and transparency, we are committed to building a business that creates positive outcomes beyond our own operations.

Progress is only possible because of our people. Across our business, our teams continue to demonstrate what can be achieved when innovation, accountability and collaboration come together. Their passion, expertise and commitment enable us to respond to emerging challenges, embrace new opportunities and continue building a business that is resilient, responsible and future focused.

Progress is rarely the result of a single initiative. It is driven by a commitment to continuously challenge ourselves, innovate, and improve the way we operate. Over the past year, we have expanded the use of renewable electricity across our operations, with our manufacturing facility now powered by 100% renewable energy through a combination of onsite generation and certified green energy sourcing. This helps us create more sustainable water solutions for consumers around the world while reducing the environmental impact of our operations. We also achieved a 90% waste diversion from landfill within our Australian manufacturing facility and strengthened our climate-related reporting capabilities through alignment with the Australian Sustainability Reporting Standards (ASRS) and AASB S2 requirements. Together, these achievements reflect our commitment to making sustainability part of every product, experience, and decision we deliver for consumers.

We also continued to embed sustainability into product innovation, from advancing lead-free certifications and low global warming potential refrigerants to developing more inclusive and equitable solutions such as the Zip Accessible Remote. While each initiative is unique, they are united by a common purpose: creating better outcomes for consumers, supporting thriving communities, protecting the environment, and building a more sustainable future for our business.

The progress shared throughout these pages reflects the collective efforts of our people, partners and consumers. It highlights the opportunities we have embraced, the challenges we continue to navigate and the standards we hold ourselves accountable to. While sustainability is a journey without a finish line, we remain committed to continuous improvement and to creating positive impact through everything we do. Together, we are building a business that is not only prepared for the future, but helping shape it.



Mike Abbott
President of Culligan ANZ and Zip International

ABOUT US

Based in Australia, we are a world-leader in designing and manufacturing instant boiling, chilled and sparkling water solutions.

Innovation has been at the heart of Zip Water for more than 75 years, driving continuous improvements in water filtration, product performance, design and energy efficiency. Today, our products are installed in more than 80 countries worldwide, providing homes and workplaces with clean, safe, great-tasting water and a more sustainable alternative to bottled water.



75+
years in business

80+
countries worldwide with our product installed

30m+
consumers served globally per day

800+
employees

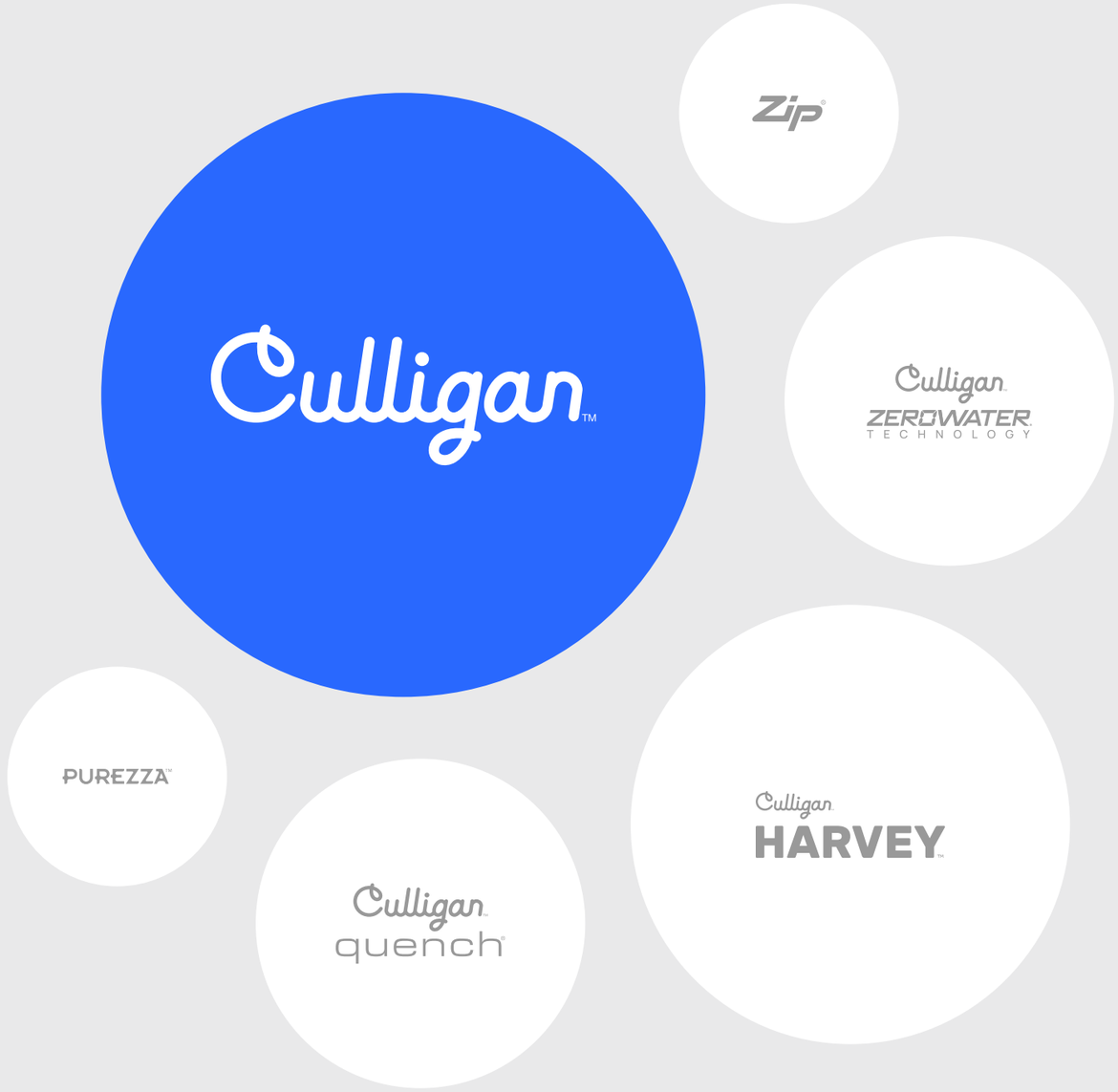
1000+
dealerships in 80+ countries

OUR GLOBAL REACH WITH CULLIGAN

In 2017, Zip Water was acquired by Culligan International (Culligan) where together we give millions of people access to cleaner, safer, better-tasting water.

As a water services leader, Culligan offers the industry's most robust portfolio and trusted service experts across North America, Latin America, Europe and the Middle East, and Asia Pacific.

United with a common purpose and mission, we are proud to be part of a stable of leading brands that includes ZeroWater, Quench, Harvey, Waterlogic and Purezza.



OUR HISTORY



1947

Zip Water founded in Australia as a manufacturer of sink & bath heaters



1975

Zip Water introduces the world's first small On-Wall instant boiling water system



1980

Miniboil On-Wall instant boiling water launches for residential kitchens



1984

Zip Water Miniboil wins Australian design award



1988

Zip Water specified into Parliament House, Canberra



1991

Zip Water opens in the UK and soon wins a place in 10 Downing Street



1993

Zip Water upgrades technology for Hydroboil On-Wall instant boiling water



1996

Zip Water launches HydroTap underbench instant boiling water



2004

Zip Water HydroTap redesign wins Australian Design Mark



2007

Zip Water launches advanced electronically controlled Hydroboil



2012

Zip Water launches world's first boiling, chilled and sparkling water on tap



2014

Zip Water launches G4, the fourth generation of HydroTap



2015

Zip Water launches Design Range with three new styles



2016

Zip Water introduces eight new platinum finishes



2017

Zip Water launches Celsius All-In-One Arc



2018

Zip Water launches HydroChill high capacity sparkling systems



2019

Zip Water launches Micro, our smallest drinking water system



2020

Zip Water launches HydroTap Touch-Free Wave, a 100% contactless solution



2021

Zip launches HydroTap G5, the fifth generation of HydroTap and UltraCare



2022

Zip launches Arc Plus and Cube Plus



2023

Zip debuts world's first Celsius Plus All-In-One Pull-Out, featuring an integrated hose system and sprayer



2024

Launch of our most eco friendly HydroTap



2025

Celsius Plus All-In-One Pull-Out iF award & introduction of new finishes



2025

Launch of 8-in-1 Filtration with certification to remove 99.4% of Total PFAS

OUR SUSTAINABLE SOLUTIONS

We offer innovative water solutions for homes, workplaces and life on the go, supported by an in-house service team.

Our core products include the award-winning Zip HydroTap along with other boiling, chilled and sparkling water solutions. We also offer washroom solutions, water filters, spare parts and accessories. Additionally, customers will find unrivaled after sales support with certified Zip HydroTap installations, service and HydroCare service plans.



IN HOME



AT WORK



ON THE GO



SERVICE

OUR IMPACT IN 2025

3B+
single-use plastic water bottles saved from landfill

2B+
litres of safe, great tasting water consumed

51M+
kilograms of plastic avoided

443M+
kilograms of CO_2 equivalent saved

EQUIVALENT TO:

1.8B+
kms driven by car

52B+
hours of LED lighting

4.4B+
kms flown by plane

7.3M+
seedlings grown for 10 years



All data is based on our peer-reviewed Life Cycle Assessment (LCA) and Zip Water Install Base. See **Appendix A** for detail.

HOW WE APPROACH SUSTAINABILITY

At Zip Water, building and maintaining trust with our stakeholders and those who influence or are impacted by our business remain a core priority. We continue to do this through transparent communication, delivering on our commitments, and responding to stakeholder feedback.

Our materiality assessment, conducted in 2022 as part of the broader process led by Culligan International, continues to inform our ESG strategy and guide how we allocate resources. The assessment identified the environmental, social, and governance issues most relevant to both our stakeholders and our business, and was undertaken in alignment with GRI. As we progress, we are reviewing and refining these priorities to ensure they remain relevant in a changing operating environment.

Alongside shaping our ESG focus areas and targets, we continue to assess risks and opportunities across our ESG program. This includes progressing our approach to climate-related risk and opportunity assessment, with the aim of aligning with emerging regulations such as the Australian Sustainability Reporting Standards (ASRS) and the Corporate Sustainability Reporting Directive (CSRD).



OUR MATERIALITY PROCESS

Our baseline materiality assessment, completed in 2022 in line with GRI standards, continues to underpin our ESG strategy. The assessment identified the priority topics that matter most to our stakeholders and our business, and these remain central to how we focus our efforts. We continue to use these insights to guide resource allocation and support delivery against our ESG ambitions and targets, while periodically reviewing their relevance as our operating environment evolves.

OUR APPROACH INCLUDED:

Understanding the industry landscape

We assessed global trends, emerging issues, and regional priorities, supported by insights from external ESG specialists. This included a review of industry peers and analysis of leading ESG frameworks such as GRI, UN SDGs, TCFD, and SASB.

Engaging with stakeholders

We gathered perspectives through a global employee survey and conducted interviews with a group of internal and external leaders to better understand key priorities and expectations.

Defining our material topics

We consolidated insights from industry trends, peer activity, stakeholder feedback, and our business strategy to identify our priority ESG topics. These continue to inform our ESG positioning, strategy, and communications.

OUR MATERIAL TOPICS

Priority	Environmental	Social	Governance
BUSINESS CRITICAL	› Water stewardship › Responsible resource usage › Energy and emissions	› Employee wellbeing › Diversity, equity and inclusion (DEI)	
EXTREMELY IMPORTANT		› Customer service and support › Community involvement › Workers' rights and fair compensation	› Leadership and governance › Financial health, transparency, disclosure › Value chain responsibility
VERY IMPORTANT	› Other environmental impacts		› Compliance and regulations › Market presence › Business ethics › Acquisition engagement and governance › Resilient business practices
MODERATELY IMPORTANT		› Stakeholder engagement and sustainability	

TURNING PURPOSE INTO PROGRESS

As part of Culligan and a participant in the United Nations Global Compact, we continue to align our ESG strategy with 11 of the United Nations Sustainable Development Goals (SDGs). This ensures our efforts contribute to global priorities to end poverty, protect the planet, and promote shared prosperity and peace.

Since the start of our sustainability reporting journey, we have remained committed to aligning our actions with internationally recognised frameworks, enabling us to focus on the world's most pressing challenges. In this report, we demonstrate how our sustainability initiatives contribute to the SDGs and reflect our ongoing commitment to the Universal Sustainability Principles.

The SDGs, established in 2015 as part of the 2030 Agenda for Sustainable Development, comprise 17 interconnected goals addressing critical social, economic, and environmental issues. From these, we have identified 11 goals where we believe we can have the greatest positive impact and continue to focus our efforts.





Central to our purpose is goal 6 - Clean Water and Sanitation

Our purpose, to transform water and impact lives while protecting the planet for all, is at the heart of our business and guides our approach to sustainability.

OUR SUSTAINABILITY PILLARS

Priority	SUSTAINABLE SOLUTIONS	ENVIRONMENTAL IMPACT	PEOPLE & COMMUNITIES	RESPONSIBLE BUSINESS
Focus areas	› Responsible production and consumption	› Water › Energy and emissions › Waste	› Diversity, equality and inclusion › Employee wellbeing › Community involvement	› Transparent reporting › Responsible and ethical supply network
Commitment	**01** We commit to encouraging health and wellness through safer and cleaner water by practicing responsible production and consumption in our product innovation, lifecycle and stewardship and by extending these expectations to our partners throughout our value chain.	**02** We commit to reducing single-use plastic bottles by using less plastic internally and encouraging others to use less too. **03** We commit to mitigating climate change by reducing our inputs, waste and emissions, & increasing recycling across our operations.	**04** We commit to increasing diversity, equity and inclusion by creating an organisation free of discrimination that benefits our employees and the wider community.	**05** We commit to promoting responsible business conduct by reporting regularly (internally and externally), ensuring our employees understand what they need to do to comply and being honest about the progress we are making and where the gaps are. We are always striving to do better.
UN SDG Goals	          			

OUR TARGETS

OUR PILLARS	FOCUS AREA	TARGETS	PROGRESS
SUSTAINABLE SOLUTIONS	Responsible production and consumption	› Reduce emissions across the lifecycle of Zip Water products (as measured by Life Cycle Assessment)	100%
		› 100% of new products incorporate Design for Sustainability concepts and practices by 2025	100%
		› Eliminate 100% of unnecessary and problematic packaging materials by 2025	100%
		› 100% of product portfolio is lead-free in market by 2025	90%
		› 100% of manufactured product incorporates low Global Warming Potential (GWP) Refrigerant by 2030	75%
ENVIRONMENTAL IMPACT	Using water more efficiently	› Ensure our HydroTaps remain 100% water-efficient	100%
		› Eliminate 100% of wastewater in the manufacturing processes of our core products by 2025	100%
	Reducing energy and emissions:	› Increase proportion of renewable energy consumption by 50% by 2025	100%
		› Reduce absolute Scope 1 GHG emissions by 50% by 2030	25%
		› Reduce absolute Scope 2 GHG emissions by 50% by 2030	100%
		› Develop a Science Based Target for net zero by 2030	40%
	Reducing our waste:	› Eliminate 100% of on-site single-use plastics by 2030	35%
		› Divert 70% of our on-site manufacturing waste from landfill by 2025	100%
		› Divert 95% of our on-site manufacturing waste from landfill by 2030	80%
		› Use more than 50% of reusable, renewable, recycled content in our product packaging by 2025	100%
PEOPLE & COMMUNITIES	Diversity, equity and inclusion:	› Introduce and act on the Reconciliation Action Plan (Reflect) in 2023	100%
		› Introduce and act on the Reconciliation Action Plan (Innovate) by 2027	80%
	Community involvement:	› Create a formal program for community partnership	100%
		› Provide Clean Safe Drinking Water Solutions to Schools & Communities Annually	60%
RESPONSIBLE BUSINESS	Reporting:	› Produce our first annual Sustainability Report in 2023	100%
		› Improve sustainability reporting to best-practice standards	100%
		› Annual communication on progress through ESG Report	100%
		› Climate related disclosure and assurance readiness by 2026	100%
	Responsible and ethical supply network:	› Implement online supplier portal with real time monitoring and evaluation by 2030	10%

SUSTAINABLE SOLUTIONS



OUR SUSTAINABLE SOLUTIONS

We are committed to a long-term approach to sustainability, delivering water services and solutions that help our customers and consumers adopt more sustainable practices in their everyday lives.

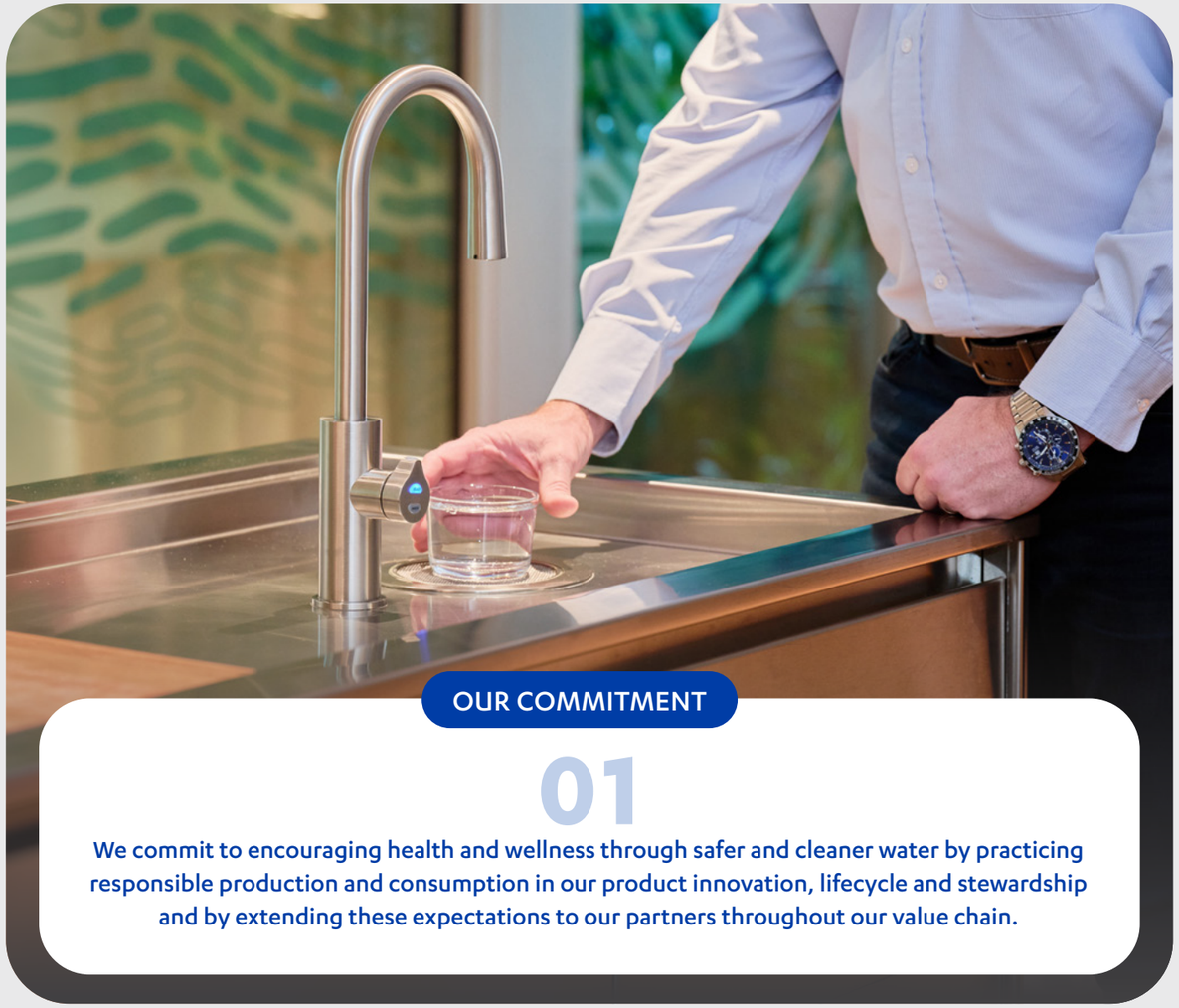
Our solutions contribute to several of the United Nations Sustainable Development Goals, not only through the solutions we provide, but also through how we design, deliver, and support them, and through the partnerships that enable their impact.

We have made meaningful progress against the targets we have set and will continue to build on this momentum as we enhance our services, expand our impact, and support a more sustainable future.

OUR TARGETS

Responsible production and consumption:

- Reduce emissions across the lifecycle of Zip Water products (as measured by Life Cycle Assessment) — DONE
- 100% of new products incorporate Design for Sustainability concepts and practices by 2025 — DONE
- Eliminate 100% of unnecessary and problematic packaging materials through redesign, innovation and alternative packaging methods by 2025 — DONE
- 100% of product portfolio is lead-free in market by 2025 — IN PROGRESS
- 100% of manufactured product incorporates low Global Warming Potential (GWP) Refrigerant by 2030 — IN PROGRESS



OUR COMMITMENT

01

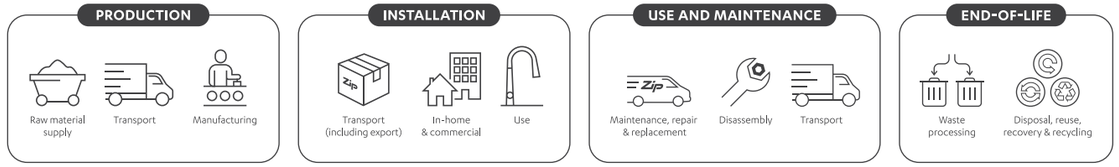
We commit to encouraging health and wellness through safer and cleaner water by practicing responsible production and consumption in our product innovation, lifecycle and stewardship and by extending these expectations to our partners throughout our value chain.

SOLUTIONS YOU CAN TRUST

Environmental transparency & product credentials

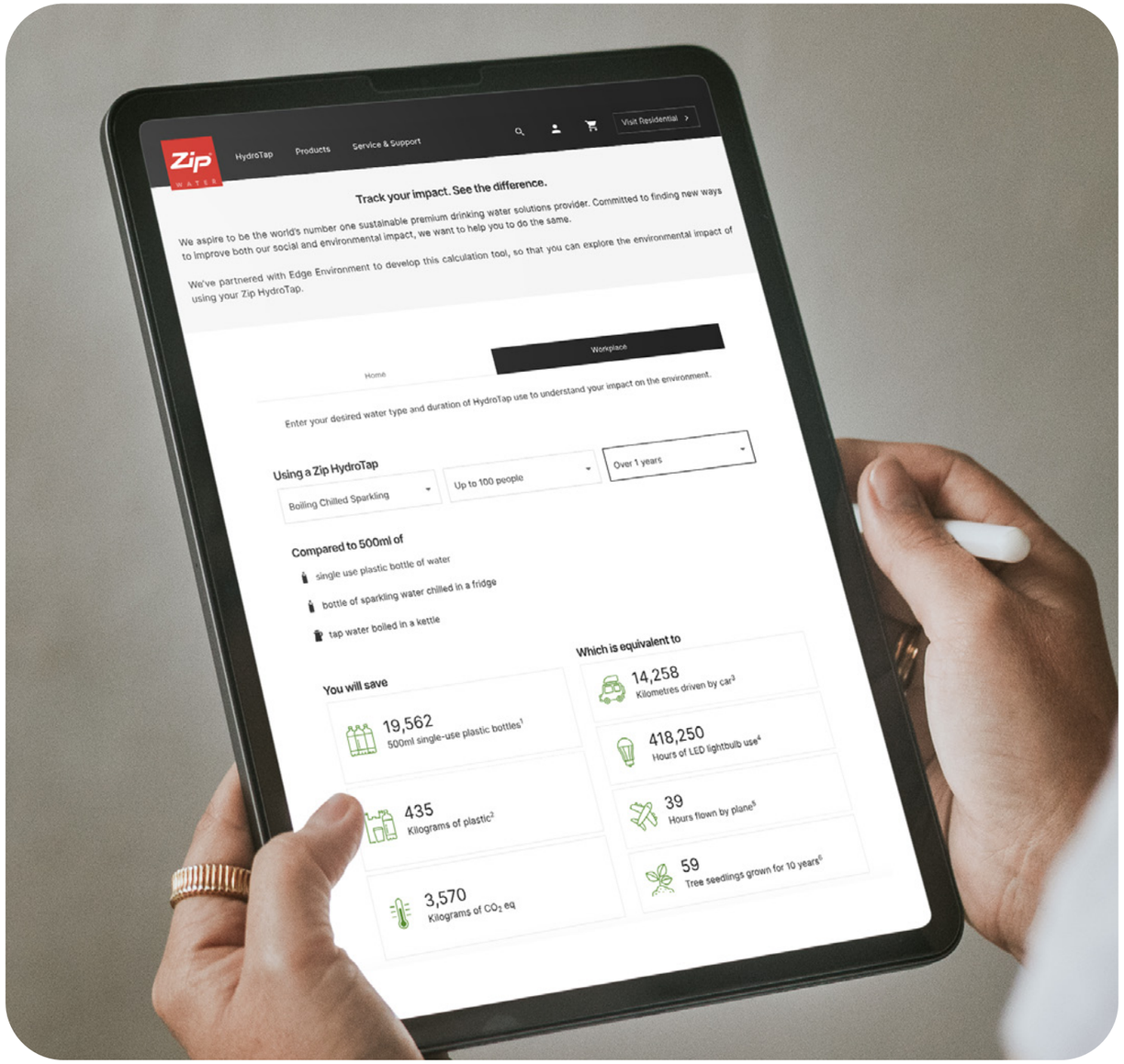
Improving our environmental impact

We are committed to continually understanding and improving the environmental impact of our products. Through peer-reviewed Life Cycle Assessments (LCAs) of our HydroTap range, we gain critical insights to drive innovation and reduce our footprint at every stage of the product life cycle. This ongoing process ensures our solutions align with best environmental practices and evolve to meet sustainability expectations.



Transparent reporting

Our commitment to transparent reporting is reinforced by our **Environmental Product Declaration (EPD)**, which clearly communicates the environmental performance of our HydroTap products. Independently verified and registered with EPD Australasia, the EPD demonstrates our dedication to providing reliable, science-based information. By regularly updating the declaration to reflect product innovations, we ensure our environmental credentials remain current and relevant. Tools like the **HydroTap Impact Calculator** further empower consumers to understand the real-world benefits of our products, including reduced carbon emissions and plastic waste, reinforcing the value of choosing sustainable hydration solutions.



OUR CORPORATE SUSTAINABILITY CREDENTIALS

Green Building Council Australia
Member 2026–2027

Green Building Council Australia

We support projects pursuing Green Star certification through alignment with the Green Building Council of Australia's sustainability framework. Our HydroTap contributes to credits across water efficiency, materials and indoor environment quality, helping reduce environmental impact while delivering high-performance drinking water solutions.

IWBI MEMBER

International WELL Building Institute

We align with the WELL Building Standard™, supporting healthier indoor environments through access to high-quality filtered drinking water. By helping meet WELL Water concept requirements, our HydroTap contributes to occupant hydration, wellbeing and overall building performance.

GOLD 2022 ecovadis Sustainability Rating
GOLD 2023 ecovadis Sustainability Rating
SILVER | Top 15% ecovadis Sustainability Rating DEC 2024
SILVER | Top 15% ecovadis Sustainability Rating NOV 2025

Medalists in sustainability

We are proud to be recognised for our commitment to sustainability. EcoVadis, the world's largest provider of business sustainability ratings, awarded us gold medals in both 2022 and 2023. In 2024, we continued to uphold our high standards and were honoured with a silver medal.

INTERNATIONAL LIVING FUTURE INSTITUTE℠

International Living Future Institute

As members of the International Living Future Institute (ILFI), we believe customers deserve transparency about the materials in the products they choose. Through the Declare® program, we provide clear ingredient disclosure and demonstrate our commitment to material health.



APCO
AUSTRALIAN PACKAGING COVENANT ORGANISATION

As a proud APCO member, we are working to reduce packaging waste by removing unnecessary materials, redesigning packaging for better sustainability, and exploring reusable solutions that support a more circular future.

OUR SUSTAINABLE PRODUCT CREDENTIALS

Providing customers with confidence in water quality and product safety remains a priority. We are continuing to expand lead-free certification across our product ranges, with new products already meeting WaterMark and internationally recognised NSF standards 372, 61 and 42.

Our 0.2 micron MicroPurity filter has been tested and approved according to NSF/ANSI Standards 42 and 53, evaluating the safety and structural integrity of point-of-use/point-of-entry (POU/POE) drinking water filtration systems, certifying the health and safety of drinking water.

The Water Regulations Advisory Scheme (WRAS) is a conformance mark that demonstrates an item complies with the high standards set out by the 1999 UK water regulations. The WRAS logo certifies our drinking water systems are safe to use in commercial and residential settings, giving our users peace of mind with every pour.



OUR SUSTAINABLE PRODUCT CREDENTIALS

Our Zip HydroTap products are recognised by WELL and listed on the Works with WELL directory. Each section of the WELL standard that the HydroTap meets is listed and makes it easy for our customers, specifiers and facility managers to choose Zip as the sustainable and wellbeing choice for their projects.

Works with WELL directory


Declare.
Zip HydroTap Boiling Chilled Sparkling Range
Zip Water

Zip HydroTap holds ILFI Declare® labels, demonstrating our commitment to material transparency and healthier product design. The labels provide clear ingredient disclosure, confirm Red List compliance, and support projects pursuing leading sustainability frameworks, including the Living Building Challenge®, LEED®, and WELL™ certification programs.

Declare - International Living Future Institute



OUR SUSTAINABLE PRODUCT CREDENTIALS

EPD®
THE INTERNATIONAL EPD® SYSTEM

Environmental Product Declaration (EDP)

Our Environmental Product Declaration (EDP) for HydroTap reflects our commitment to transparency and the planet. Internationally recognised and independently verified, our EPD details the impact of HydroTap across its entire lifecycle from its raw materials right through to its recycling at end-of-life.

View Environmental Product Declaration report



Our sustainable solutions support Green Building

LIVING BUILDING CHALLENGE

DOCUMENTS TO SUPPORT

Declare labels & EPD
(third party verified)

greenstar Certified

DOCUMENTS TO SUPPORT

Declare labels & EPD
(third party verified)

LEED

DOCUMENTS TO SUPPORT

Declare labels & EPD (third party verified) and Corporate sustainability report

BREEAM®

DOCUMENTS TO SUPPORT

EPD (third party verified)

WELL BRONZE | WELL SILVER | WELL GOLD | WELL PLATINUM

DOCUMENTS TO SUPPORT

Works with WELL licensing mark,
Declare labels & EPD (third party verified)

CASE STUDY

TRANSPARENCY THAT ENABLES SUSTAINABLE DESIGN

For organisations leading the way in sustainable design, product credentials are not simply a preference, they are a prerequisite.

Arup, a global consultancy recognised for its leadership in sustainability, applies some of the industry's most rigorous standards across its projects in Australia and New Zealand. Guided by the Living Building Challenge, a globally recognised framework for regenerative and net-positive design, Arup requires an exceptional level of product transparency from suppliers.

When evaluating instant filtered water solutions, Arup identified a clear difference between suppliers.

"For instant filtered water products, it's been difficult to access the level of information required to meet these standards," said Richard Stokes, Sustainability Team Leader at Arup.

"Following a period of advocacy to the product suppliers we were considering, we were thrilled that Zip Water were able to provide the required documentation and went even further with the Declare label."

To support projects pursuing Living Building Challenge outcomes, Arup requires suppliers to provide information beyond traditional product specifications, including:

- Full ingredient transparency down to 0.01% (100 ppm)
- Elimination of harmful substances, including toxic materials and VOCs
- Preference for locally sourced products, recyclable packaging, and waste reduction
- Strong water and energy efficiency performance

By pursuing Declare® labels and making product ingredient information publicly available, we demonstrated a level of transparency that is uncommon within the category. This disclosure helped remove a key barrier in Arup's specification process and provided confidence that our sustainable products could support ambitious sustainability goals.

Sustainability Credentials Driving Real-World Outcomes

Arup has selected Zip Water products for a number of projects, including its Brisbane office, a workplace designed to demonstrate sustainability, wellbeing, and circular design principles in practice.

Project highlights:

- Three-level workplace spanning 5,000sqm
- Designed in collaboration with Hassell Studio
- Eleven Zip HydroTaps installed throughout staff spaces
- The project incorporates a range of sustainability initiatives, including:
  - Reuse of more than 100 building components
  - Strong focus on sustainable materials and circular design
  - Integration of 1,900 plants throughout the workplace
  - Collaboration with First Nations consultants to help inform the design

This case study demonstrates how transparency and material disclosure can create a meaningful competitive advantage. By providing the information customers need to meet leading sustainability standards, we are helping enable better project outcomes while and a trusted partner in sustainable building design.







"The Declare label will certainly help us keep choosing Zip taps in the future. It ticks all the boxes for us in terms of the Living Building Challenge."

– Richard, Sustainability Team Leader.

THE ZIP HYDROTAP
A Smarter Choice for Water Stewardship

AIR-COOLED TECHNOLOGY AND RESPONSIBLE RESOURCE USE

Access to clean drinking water is essential, but how it is delivered plays a critical role in sustainability. The Zip HydroTap is designed with this responsibility in mind, using advanced air-cooled technology to eliminate unnecessary water waste and set a new standard for efficient, responsible water use.

RETHINKING COOLING: FROM WASTE TO STEWARDSHIP

Traditional water-cooled systems rely on a continuous flow of water to remove heat. While effective, this process often consumes large volumes of additional water, much of which is discharged unused. This approach places unnecessary strain on water resources and increases environmental impact.

The Zip HydroTap takes a fundamentally different approach. By using air-cooled (dry cooling) technology, it removes heat through ambient air and ventilation to completely eliminate the need for water in the cooling process making it 100% water efficient.

This shift transforms cooling from a resource-intensive process into a resource responsible solution.

Water stewardship starts with eliminating waste. The Zip HydroTap is engineered so that:

- Zero water is used for cooling
- No wastewater is produced or discharged
- Every drop delivered is used for drinking

This means water is reserved for its most valuable purpose, consumption. At a time when water scarcity is an increasing global challenge, this level of efficiency is not only beneficial, but essential.



THE ZIP HYDROTAP
A Smarter Choice for Water Stewardship

SUPPORTING SUSTAINABILITY AND ESG GOALS

By removing water from the cooling process, the Zip HydroTap directly supports broader environmental objectives. Reduced water use also lowers the energy required for water treatment, pumping, and distribution.

This contributes to:

- Conservation of potable water resources
- Reduced demand on infrastructure
- Lower carbon and environmental footprint

For organisations, it provides a practical and measurable way to support sustainability commitments and meet ESG targets.

Sustainability should not come at the expense of performance. The Zip HydroTap combines air-cooled efficiency with intelligent energy-saving features, such as standby modes and precise temperature control, to deliver instant filtered boiling, chilled and sparkling water. By reducing both water and energy consumption, it demonstrates that exceptional performance and environmental responsibility can work together.

By eliminating the need for water connections for cooling, the Zip HydroTap simplifies installation and reduces system complexity. There is no requirement for additional drainage or water supply infrastructure, leading to:

- Easier installation
- Reduced maintenance
- Lower operational impact

This streamlined design reflects a broader philosophy: achieving better outcomes with fewer resources.



WATER FOR EVERYONE

The Zip Accessible Remote demonstrates our commitment to accessibility and inclusive design. By considering diverse user needs throughout the innovation process, we help create environments where everyone can access drinking water safely, independently, and with confidence.

Purpose-designed to support independent and safe access, the Zip Accessible Remote features an intuitive interface with a large activation area, simplifying the dispensing of instant boiling, chilled, or sparkling water. A dedicated boiling water safety lock helps prevent accidental use, while Braille and high-contrast colour elements enhance visibility and usability for a diverse range of users. Flexible installation options enable positioning for optimal reach and comfort across different environments and accessibility needs.

Compatible with Zip HydroTap G5 Commercial Boiling, Chilled and/or Sparkling models, the solution demonstrates how inclusive design can advance equity in shared spaces while supporting safer, more accessible workplaces and public environments.

Scheduled for launch later in 2026, with specifications now finalised and available.









CERTIFIED & TRUSTED

We are a global organisation committed to being socially and environmentally responsible by adhering to the highest compliance standards. We ensure our products meet the required certifications and approvals on a global scale to maintain the highest levels of quality and safety.

Our certifications and compliance include:

Water:
WaterMark, WRAS, IAPMO, NSF, KTW-BWGL

Product Safety:
EESS, IECEE CB Scheme, CCC & CQC, UL (including Canada), KC, SABS, EU Directive, INMETRO, UKCA

International Organisation for Standardization (ISO)s:
ISO 9001, ISO 14001, ISO 45001 standards

Our HydroTap products also have a verified Environmental Product Declaration (EPD).

PACKAGING WITH PURPOSE

As part of our commitments under the Australian Packaging Covenant Organisation (APCO), we have successfully achieved our targets to eliminate problematic materials from our packaging. Our packaging is now fully recyclable, marking a significant milestone in reducing our environmental impact.

This achievement supports our broader waste diversion strategy, which includes ongoing soft plastics recycling on site and enhanced waste categorisation to improve accuracy in reporting. We have also strengthened partnerships with waste service providers and progressed recycling collaborations with key customers to better manage decommissioned units.

Through sustainable packaging and smarter waste management practices, we are reducing landfill waste and maximising opportunities for reuse and recycling, helping to advance a more circular economy.

ENVIRONMENTAL IMPACT



ENVIRONMENTAL IMPACT

We're committed to improving health and wellness worldwide by delivering clean, safe, and great-tasting water while also reducing reliance on single-use plastics. To ensure future generations can enjoy water at its best, we're making meaningful changes to our business and setting ambitious sustainability goals.

OUR TARGETS

Using water more efficiently:

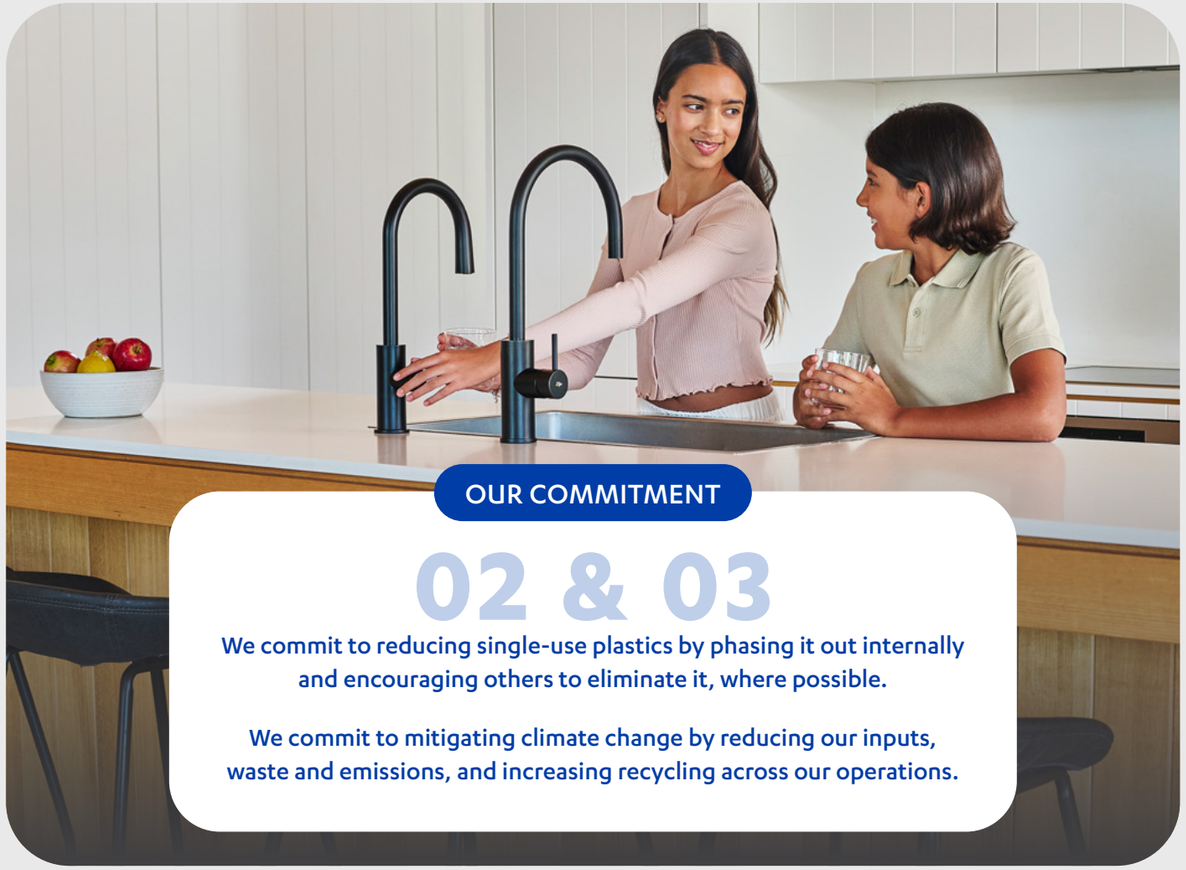
- Ensure our HydroTaps remain 100% water-efficient — DONE
- Eliminate 100% of wastewater in the manufacturing processes of our core products by 2025 — DONE

Reducing energy and emissions:

- Increase proportion of renewable energy consumption by 50% by 2025 — DONE
- Reduce absolute Scope 1 GHG emissions by 50% by 2030 — IN PROGRESS
- Reduce absolute Scope 2 GHG emissions by 50% by 2030 — DONE
- Develop a Science Based Target for net zero by 2030 — IN PROGRESS

Reducing our waste:

- Eliminate 100% of on-site single-use plastics by 2030 — IN PROGRESS
- Divert 70% of our on-site manufacturing waste from landfill by 2025 — DONE
  - Increasing Target to 95% by 2030 — IN PROGRESS
- Divert 85% of our on-site waste from landfill by 2025 — DONE



OUR COMMITMENT

02 & 03

We commit to reducing single-use plastics by phasing it out internally and encouraging others to eliminate it, where possible.

We commit to mitigating climate change by reducing our inputs, waste and emissions, and increasing recycling across our operations.

REDUCING CARBON & OUR IMPACT ON CLIMATE

Sustainability is embedded in the design of our products, the management of operations, and long-term strategic planning. Meaningful progress continues to be made in reducing emissions, minimising waste, and improving resource efficiency across the business.

Key initiatives include eliminating wastewater in production processes, transitioning to lower-impact refrigerants, and investing in electric vehicles and more energy-efficient infrastructure. These actions reflect a climate strategy that is actively being implemented across operations.

Building resilience into this strategy also means anticipating and adapting to the impacts of climate change. The following examples demonstrate how sustainability considerations are being integrated into day-to-day decision-making to deliver long-term value for the business, customers, and the environment.



OUR EMISSIONS REDUCTION ACTIVITIES



INVESTING IN RENEWABLE ENERGY

Our emissions reduction strategy is supported by targeted investment in renewable energy and energy efficiency. A key focus is reducing Scope 1 and Scope 2 emissions by improving energy performance across operations and increasing reliance on clean energy sources.

At the Australian manufacturing facility, solar capacity has been expanded to increase on-site renewable generation. From 2025, operations at this site are powered entirely by renewable electricity, with additional energy requirements met through purchased renewable electricity. In New Zealand, operations are supported by a fully renewable electricity grid mix, including geothermal, hydro, and wind sources.



SUSTAINABLE WAREHOUSE DESIGN

The design of our UK warehouse demonstrates how sustainability is embedded into operational infrastructure. The consolidation of four previous sites into a single central facility has eliminated inter-site transport requirements, reducing associated emissions.

The warehouse incorporates energy-efficient design features including high-performance insulation, rooftop solar generation, and motion-activated LED lighting to reduce unnecessary energy use. Electrification has also been integrated into operations through electric vehicle charging infrastructure and the use of electric materials handling equipment, supporting lower emissions and improved operational efficiency.



ENERGY REDUCTION INITIATIVES

Energy reduction initiatives have been rolled out across operations to improve efficiency and reduce electricity consumption. These initiatives focus on practical, site-level actions aimed at lowering energy demand, reducing emissions, and embedding more efficient operational behaviors across teams.



LOW GLOBAL WARMING POTENTIAL REFRIGERANTS

We are transitioning from R134a refrigerant to R290, a natural refrigerant with significantly lower global warming potential. This change reduces direct emissions from refrigerant leakage (Scope 1) and lowers indirect emissions associated with product use (Scope 3).

The transition has been completed in the UK and EU markets and in Australia, with full global rollout expected by 2026.

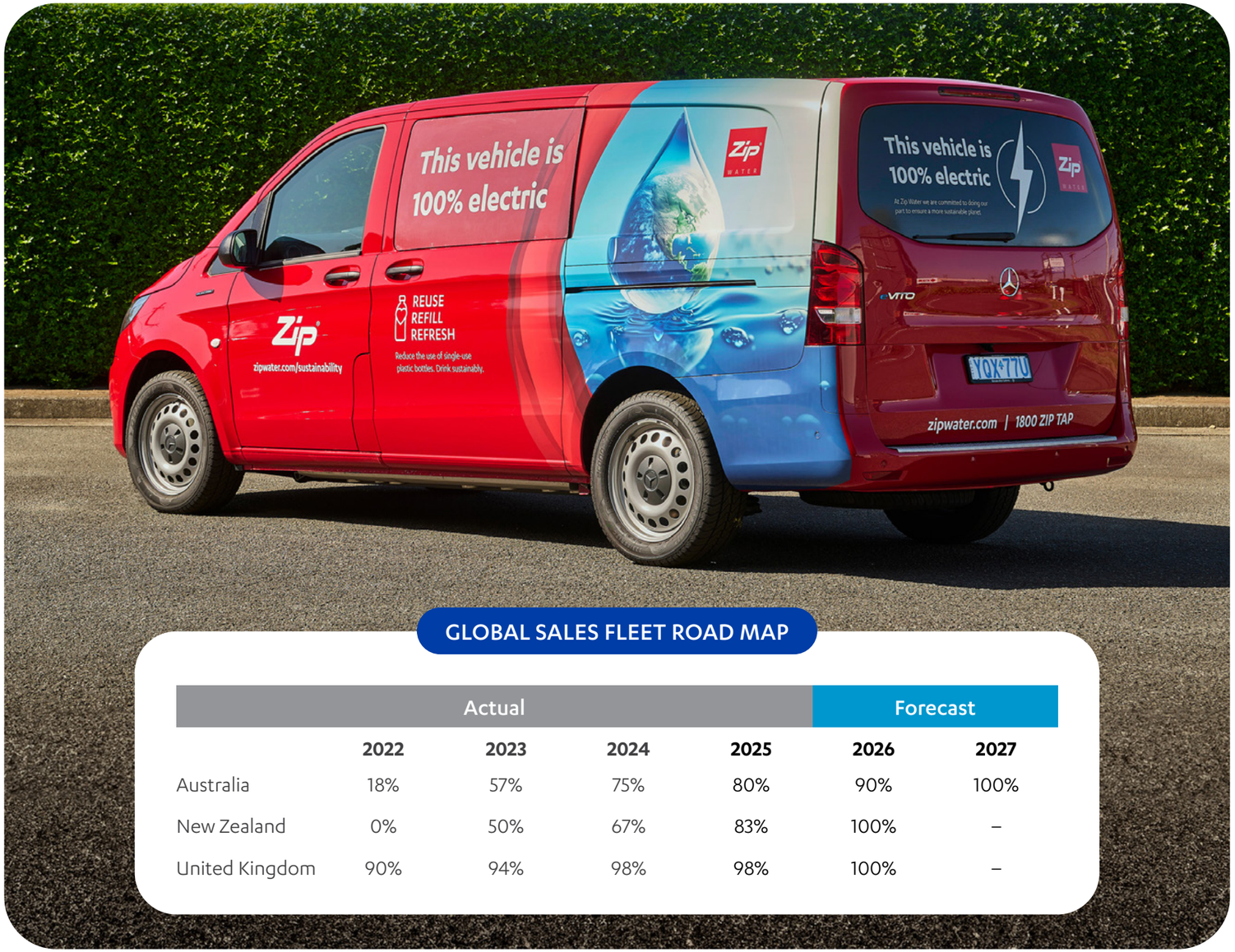
ELECTRIFYING THE FLEET

The transition to electric and hybrid vehicles is underway across all locations with progress varying depending on availability in each country. In the UK, where electric vehicles are more readily accessible, 55% of the entire fleet including servicing vehicles is already electric. In New Zealand, 67% of their total fleet has been converted.

In Australia, the transition presents greater challenges due to limited availability of fit-for-purpose vehicles for us and infrastructure constraints such as charging station access. Despite this, the focus has been on the sales fleet, of which 80% is now electric or hybrid, and the business remains on track to achieve full conversion by 2027 for sales fleet. Efforts are also underway to address the more complex task of converting the Australian service fleet. This includes trialling new vehicle models, collaborating with manufacturers, and advocating for improved charging infrastructure.

Electrifying of Total Fleet

	Total Fleet	Service Fleet	Non-service Fleet
Australia	22%	1%	66%
New Zealand	67%	63%	71%
United Kingdom	55%	31%	98%



GLOBAL SALES FLEET ROAD MAP

	Actual				Forecast	
	2022	2023	2024	2025	2026	2027
Australia	18%	57%	75%	80%	90%	100%
New Zealand	0%	50%	67%	83%	100%	–
United Kingdom	90%	94%	98%	98%	100%	–



IMPACTFUL WASTE REDUCTION

Diverting waste from landfill is a key focus across Zip Water. Through the continued deployment of a strategic, process driven operating model, efforts remain focused on reducing and diverting operational waste streams.

Looking ahead, we recognise the need to continue pushing performance boundaries and have now set a more ambitious target of 95% on-site manufacturing waste diversion from landfill by 2030, aligned with broader sustainability strategies.

Onsite recycling initiatives have expanded, including the introduction of soft plastic recycling through investment in infrastructure such as balers. While these initiatives have increased operational costs, the long term environmental benefits are considered to outweigh the financial impact.

To support ongoing improvement, data collection and reporting practices have been strengthened through closer collaboration with waste service providers. In parallel, the business is exploring partnerships with suppliers and customers to improve recycling outcomes for decommissioned products.



AVOIDING SINGLE-USE PLASTICS

In 2025, we made strong progress towards eliminating on-site single-use plastics, reinforcing our commitment to reducing waste across our operations.

We strengthened sustainable procurement practices, increased employee awareness, and provided clearer guidance to support more responsible purchasing decisions. We also focused on removing high-impact materials, such as Styrofoam, helping to reduce landfill waste and accelerate progress towards our target.

These efforts further embedded sustainability into our everyday decision-making, from procurement through to site operations. Looking ahead, we remain committed to maintaining a workplace free from single-use plastics and continuing to reduce unnecessary material use across our business.

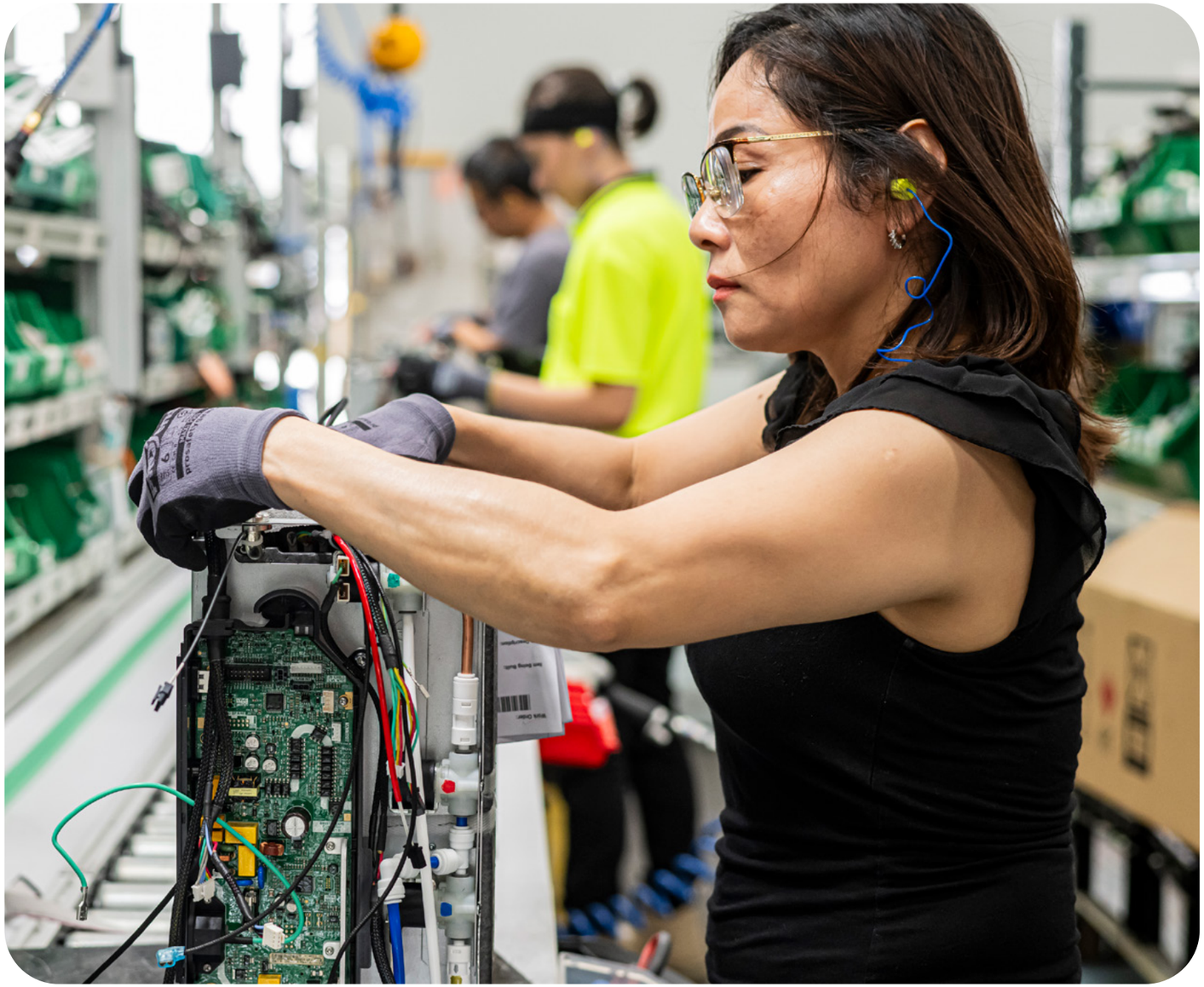
OUR METRICS & TARGETS

Climate-related targets have been established in alignment with our strategic planning and investment horizons, spanning the short term (0–3 years), medium term (3–10 years), and long term (beyond 10 years). We are exploring the development of Science-Based Targets (SBTs) aligned with the Paris Agreement to inform its ongoing approach to emissions reduction and net zero ambitions.

While these targets are in the process of formalisation and validation, we have already implemented tangible actions to reduce emissions. Adopting this globally recognised framework supports a structured, credible, and measurable pathway to decarbonisation.

To underpin our long-term ambition, we have established measurable near-term and medium-term targets across three key environmental impact areas: water, energy and emissions, and waste. These targets, set using 2022 as the baseline year, were informed by internal analysis, operational capabilities, and the prioritisation of material environmental issues identified through our materiality assessment in accordance with GRI Standards. They reflect our focus on the areas where we can have the greatest impact. We remain on track to achieve these targets, with no material changes to scope or ambition since they were established.

We continue to strengthen our approach to data management and reporting by applying consistent methodologies aligned with recognised standards, maintaining robust internal controls, and improving data quality through supplier engagement and system enhancements. As methodologies, emission factors, and data sources evolve, recalculations may occur to ensure continued accuracy and transparency in our reporting.



REDUCING ENERGY USE & EMISSIONS

We are focused on taking meaningful climate action by reducing emissions across our operations and integrating climate-related considerations into the decisions we make about our business, investments, and future growth.

Increase renewable energy use by 50% by 2025

DONE

We have successfully achieved this target.

Our operational sites are now powered by a significantly higher proportion of renewable electricity, resulting in meaningful reductions in Scope 2 emissions and overall operational carbon intensity.

Reduce absolute greenhouse gas emissions (Scope 1 & 2) by 50% by 2030

IN PROGRESS

Our emissions reduction target is aligned with climate science and reflects our commitment to reducing our environmental impact through responsible energy sourcing and operational improvements.

We continue to invest in energy efficiency initiatives and operational enhancements that help reduce emissions across our facilities and day-to-day operations.

We prioritise absolute emissions reductions and do not currently use carbon credits to offset emissions. We also have no plans to introduce carbon offsetting at this time. Should we consider this approach in the future, it will align with Science Based Targets initiative (SBTi) requirements and be transparently disclosed.

To ensure we have a comprehensive understanding of our performance, we monitor greenhouse gas emissions using multiple recognised methodologies and regularly assess the impact of our energy and operational decisions.

Long-term ambition

We recognise the important role we can play in supporting the transition to a lower-carbon future. As part of this journey, we are seeking to align our long-term direction with global climate goals, including efforts to limit warming under the Paris Agreement. While not a formal target, we hold an ambition to work towards net zero greenhouse gas emissions across our value chain.

This ambition helps inform our long-term planning, investment decisions, and innovation priorities, while our emissions reduction initiatives support ongoing progress across the business.

CARBON FOOTPRINT

We measure and report greenhouse gas (GHG) emissions in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (2004), expressing emissions in tonnes of carbon dioxide equivalent (tCO_2e).

REPORTING COVERS:

Scope 1 — **Direct emissions from sources owned or controlled by us including fuel combustion in operations and company vehicles**

Scope 2 — **Indirect emissions from the consumption of purchased electricity, steam, heating, and cooling**

Scope 3 — **Other indirect emissions occurring across the value chain, including upstream and downstream activities such as purchased goods and services, logistics and distribution, waste generated in operations, and the use and end-of-life treatment of sold products**

In 2025, **Watershed** was engaged as our carbon accounting partner to support ongoing emissions measurement, analysis, and reporting. In addition, our Scope 1 and Scope 2 emissions data has been independently assured by Carbonology in accordance with ISO 14064, and reviewed by Ernst and Young under AASB S2 requirements.

METHODOLOGY & APPROACH

We apply an operational control approach, reflecting accountability for emissions generated through its operational activities. Emissions are calculated using activity-based data combined with internationally recognised emissions factors, in line with the GHG Protocol.

Both location-based and market-based methodologies are used to provide a comprehensive view of emissions performance, with no internal carbon price currently applied.

GHG emissions are derived from a combination of primary and secondary data sources, including:

- Electricity consumption data from supplier invoices and metering systems
- Fuel usage records from fuel cards and supplier statements
- Operational and procurement data from internal systems

Our reporting processes become increasingly sophisticated and continue to improve data quality, completeness, and accuracy year on year.

EMISSIONS FACTORS & DATA INTEGRITY

Emissions are calculated using recognised emissions factors sourced from authoritative national and international datasets, including:

- Department of Climate Change, Energy, the Environment and Water (Australia) – National Greenhouse Accounts Factors (2024–2025)
- United States Environmental Protection Agency (EPA) (2025)
- Ministry for the Environment (New Zealand) (2025)
- Department of Energy Security and Net Zero (UK) – DEFRA (2025)

Emissions factors are selected based on the following principles:

Activity relevance – Alignment with the specific nature of the activity (e.g. goods, services, energy use)

Data type – Consistency with financial or physical activity data inputs

Geographic relevance – Prioritisation of location-specific factors, with regional or global proxies used where necessary

Temporal relevance – Use of the most recent available factors to ensure accuracy and comparability

CARBON FOOTPRINT

ENERGY SOURCING & EMISSIONS IMPACT

In 2025, all energy procurement was undertaken on a short-term or spot basis. During the year, our operations in Australia procured 734 MWh of GreenPower, contributing to reductions in Scope 2 emissions.

From 2026 onwards, we expect to enter into longer-term renewable energy procurement arrangements, strengthening our ability to reduce emissions associated with electricity consumption.

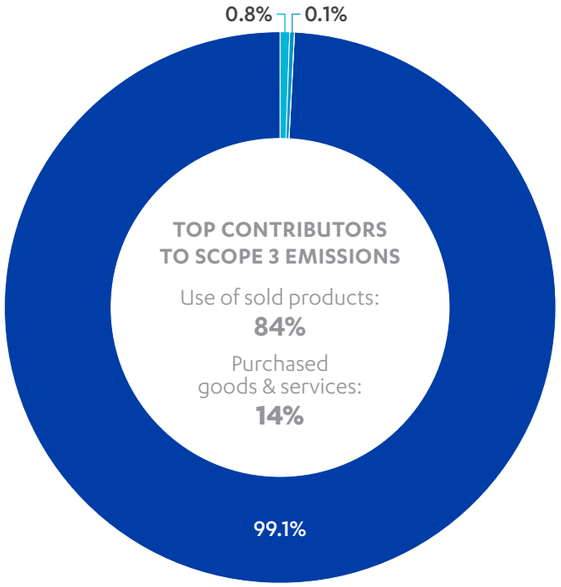
APPROACH TO REPORTING

This methodology has been designed to ensure a consistent, transparent, and practical approach to emissions measurement, aligned with internationally recognised standards. It supports reliable tracking of decarbonisation progress while acknowledging the evolving nature of data availability, system maturity, and emissions accounting methodologies.

OUR 2025 EMISSIONS — **Total emissions 276,618 tCO_2e**

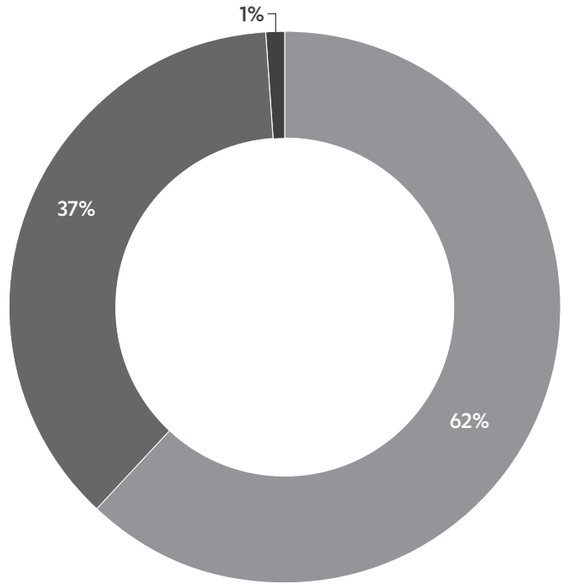
Emissions by scope

- Scope 1: **2193 tCO_2e**
- Scope 2: **295 tCO_2e**
- Scope 3: **274,130 tCO_2e**



Emissions by country operations

- Australia: **62%**
- United Kingdom: **37%**
- New Zealand: **1%**



Refer to **Appendix C** for detailed GHG emissions.

2025 PERFORMANCE AGAINST TARGETS

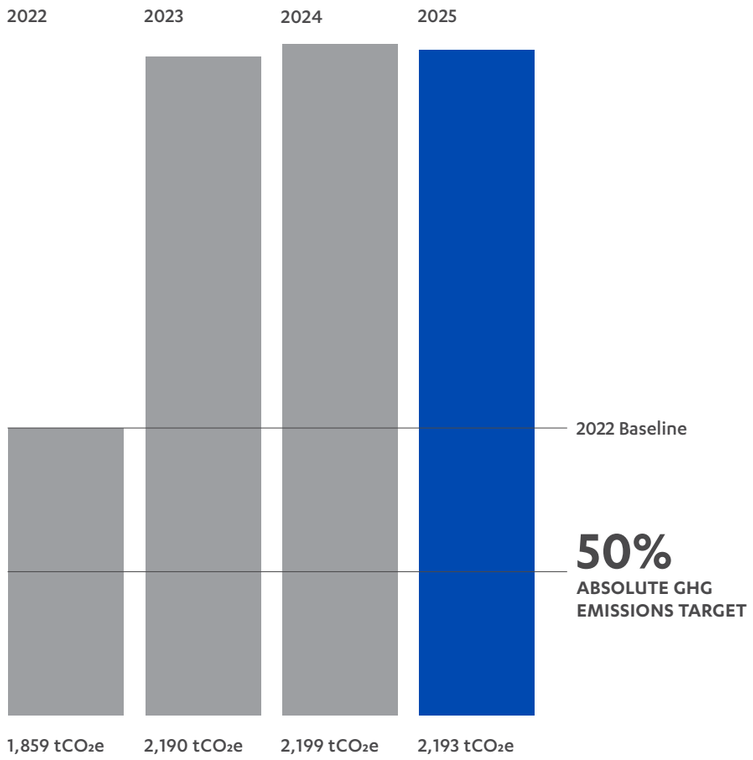
Our Scope 1 greenhouse gas emissions have remained broadly consistent year on year, reflecting the inherent challenges in achieving near term reductions. The primary contributor to Scope 1 emissions continues to be mobile combustion associated with the company's service fleet. While we are committed to transitioning to lower emission vehicles, the conversion of the service fleet to electric vehicles particularly in Australia has proven difficult due to current limitations in fit for purpose vehicle availability, operational requirements, and supporting charging infrastructure. The business continues to monitor technological and infrastructure developments and will progress fleet transition opportunities where operationally viable. In 2025, we remain consistent for the past 3 years in an 18% absolute increase of Scope 1 GHG emissions across since baseline.

We're committed to reducing our environmental impact and being transparent about our progress. Since our baseline year, we have reduced Scope 2 GHG emissions by 72%. To verify our results, an independent audit of our Scope 1 and Scope 2 emissions was conducted by Carbonology, a CDP-accredited emissions verification firm, providing assurance that our reported emissions accurately reflect our footprint.

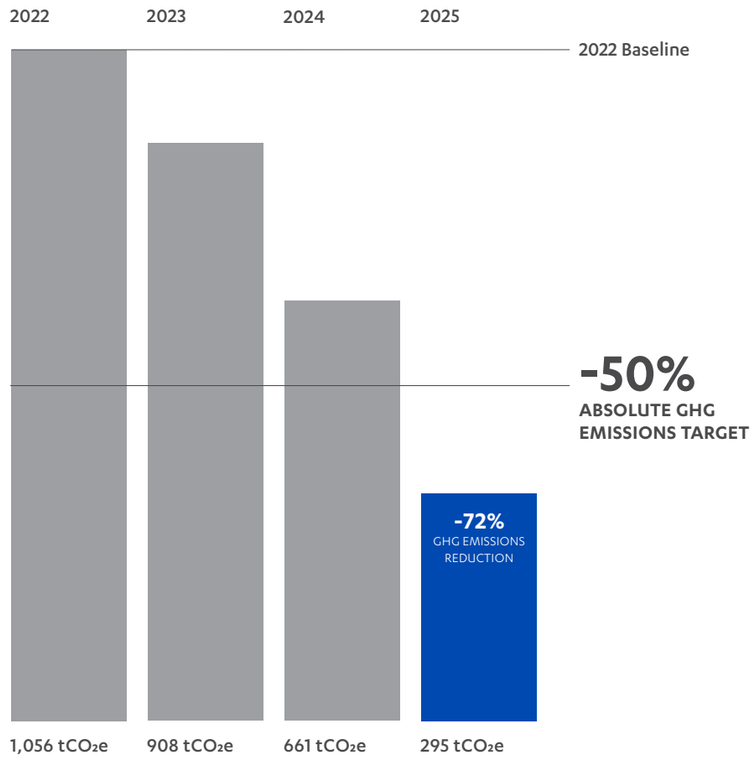
Certified System — Environment ISO 14001 · Quality ISO 9001 · OHS ISO 45001

Telarc. Registered — Environment ISO 14001 · Health & Safety ISO 45001 · Quality ISO 9001

Scope 1 GHG emissions Zip Water Group



Scope 2 GHG emissions Zip Water Group



REDUCING OUR EMISSIONS

SCOPE 1 & 2 GHG EMISSIONS INTENSITY - ZIP WATER GROUP

2,488 tCO_2e (Scope 1 & 2 GHG Emissions)

Absolute emissions in 2025

Production Refrigerant leakage from production processes and stationary equipment	**106 tCO_2e**
Fleet Transport of people and goods in company vehicles	**2,087 tCO_2e**
Electricity Powering our operations	**295 tCO_2e**

Change in carbon intensity of scope 1 and 2 emissions
Relative reduction (%)

2022 - 2025

-31.46%



We assess performance against our GHG emissions targets using both absolute and intensity based measures. Absolute Scope 2 emissions reductions are progressing in line with targets, reflecting effective management of electricity related emissions. In contrast, absolute Scope 1 emissions reductions have been more challenging to achieve. Accordingly, emissions intensity analysis is used as a complementary performance measure to provide additional context on overall emissions efficiency. On an intensity basis, we continue to demonstrate a clear downward trend, with a reduction of more than 30 per cent from the baseline across combined Scope 1 and Scope 2 emissions. This indicates sustained improvement in emissions performance relative to business activity, notwithstanding constraints impacting absolute reductions in certain emissions sources.

PEOPLE & COMMUNITIES



OUR PEOPLE

Our people are at the heart of everything we do. Their expertise, care and commitment drive our success and help us deliver safe drinking water solutions that make a positive impact for customers and communities. We are committed to creating a workplace where people feel valued, supported and empowered to thrive. By investing in inclusion, wellbeing, learning and development, and building meaningful connections with the communities we serve, we continue to strengthen our organisation and create opportunities for long-term success.

OUR TARGETS

Diversity, equity and inclusion:

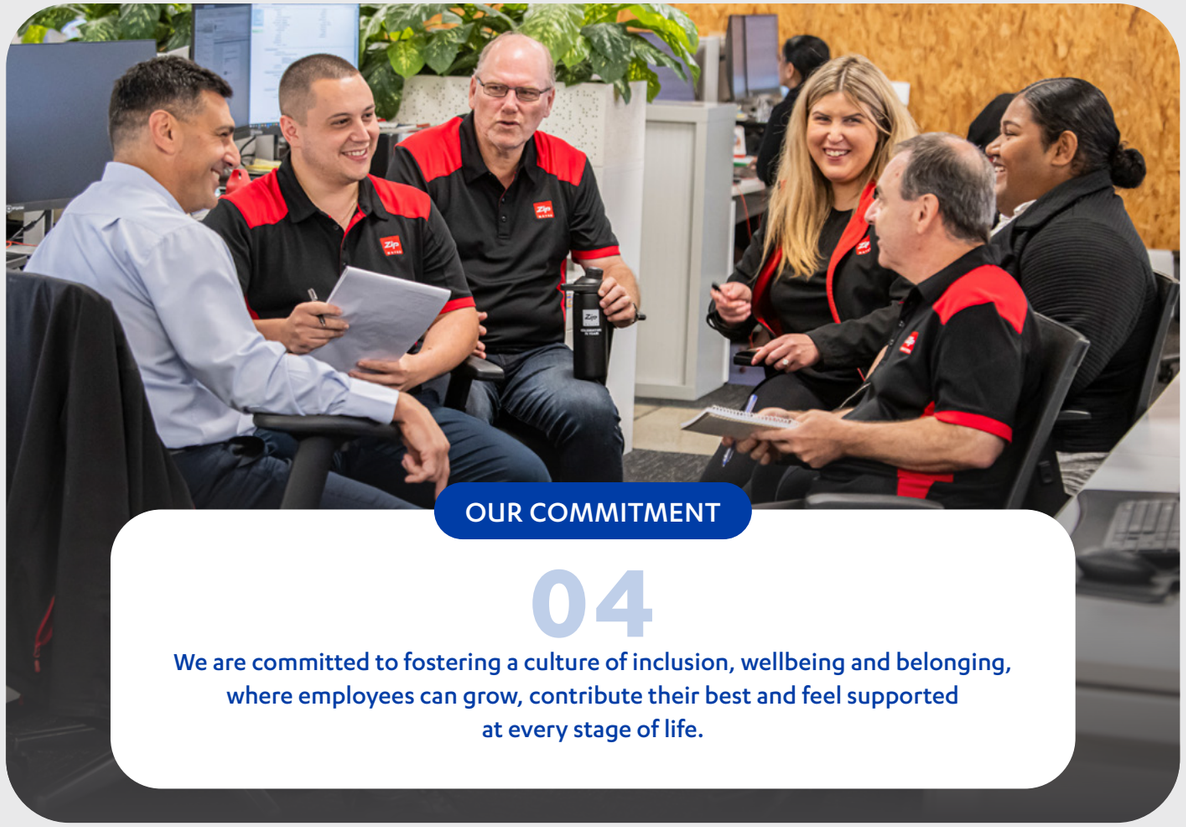
- Continue to report to the Workplace Gender Equality Agency on gender pay gaps and initiatives that support equal opportunities for both men and women within the workplace — SUSTAINING
- Review opportunities to provide targeted learning and development opportunities for employees from diverse backgrounds — SUSTAINING
- Introduce and act on the Reconciliation Action Plan (Innovate) by 2027 — IN PROGRESS

Employee wellbeing:

- Achieve an above-average engagement score in the 2026 Global Engagement Survey — DONE

Community involvement:

- Provide Clean Safe Drinking Water Solutions to Schools & Communities Annually — IN PROGRESS



OUR COMMITMENT

04

We are committed to fostering a culture of inclusion, wellbeing and belonging, where employees can grow, contribute their best and feel supported at every stage of life.

INCLUSION FOR ALL

We are committed to creating a workplace where every individual feels respected, valued and able to contribute their best. We recognise that a diverse workforce strengthens innovation, improves decision-making and better reflects the customers and communities we serve. Building an inclusive culture is an ongoing priority, supported through policies, programs and workplace practices that help our people thrive.

SUPPORTING GENDER EQUALITY

Supporting employees through different life stages and circumstances remains a key focus. During the year, we enhanced several family-friendly policies to provide greater flexibility, care and practical support for working families. This included doubling both maternity and paternity leave entitlements, providing antenatal support that enables expected parents to access personal leave for medical appointments, enhancing bereavement leave to better support employees experiencing pregnancy loss or miscarriage, and expanding employee discount offerings to help families manage everyday costs.

These initiatives form part of our broader commitment to creating a workplace where employees can balance their professional and personal responsibilities while continuing to grow their careers.

MENOPAUSE SUPPORT

As part of our broader commitment to gender equality and employee wellbeing, we introduced a menopause policy to better support employees experiencing menopause and perimenopause. The policy provides access to support services, workplace adjustments and flexibility through paid personal leave, while also promoting education and awareness across all levels of the organisation.

By recognising menopause as a natural life stage and encouraging open conversations, we are helping create a more inclusive and supportive workplace where employees feel understood, supported and empowered to perform at their best.



INCLUSION FOR ALL

GENDER PAY GAP

Like many organisations operating in the manufacturing and water solutions sector, we continue to be influenced by industry-wide workforce demographics, particularly in technical, manufacturing and operational roles where male representation has traditionally been higher. We recognise the importance of improving gender balance across all levels of the business and are committed to creating more equitable opportunities over time.

As part of this commitment, we continue to report annually in Australia to the Workplace Gender Equality Agency (WGEA) on our gender pay gap. This transparency enables us to benchmark our performance, measure progress, and identify areas for improvement. In 2025, our gender pay gap was 13.57%, representing an almost 10% improvement compared to the prior year. This result places us ahead of the broader Australian gender pay gap of 21.1%, reflecting the positive impact of our ongoing focus on gender equity. While encouraged by this progress, we remain committed to identifying opportunities for further improvement.

Our focus remains on addressing the structural factors that drive pay gap outcomes and on lifting representation in underrepresented areas of the business. This includes strengthening leadership development pathways to support more women into senior and operational leadership roles, broadening talent attraction strategies to improve gender diversity across technical and engineering functions, reviewing recruitment and promotion practices to ensure equitable access to opportunities, and continuing to invest in flexible work arrangements and family support policies that help attract, retain and develop diverse talent.

As a global organisation we report within our respective markets and are publicly available for Zip Water Australia and **Zip Water UK**.

CASE STUDY

NAVIGATING CHANGE: NIROSA'S EXPERIENCE



When personal circumstances required greater flexibility, Nirosa was supported to continue working overseas while caring for her young son, helping her maintain both financial independence and career progression.

"Even though I hadn't been in my role for very long, I was supported from the start. That flexibility and understanding made a real difference. Financial independence is so important for any woman, and I'm grateful for the support I've had at Zip, which helped me stay focused and move forward."

Nirosa, Senior Compliance Officer, Zip Water



RECONCILIATION & INDIGENOUS COLLABORATION







Our approach to Indigenous collaboration reflects our focus on reconciliation and building respectful, meaningful relationships with Aboriginal and Torres Strait Islander communities. Through our Reconciliation Action Plan (RAP), currently in the Innovate stage, we are embedding cultural awareness, strengthening partnerships and creating opportunities for engagement across the organisation.

SUPPORTING COMMUNITIES

During the year, we continued to work alongside Aboriginal and Torres Strait Islander communities through initiatives such as our Water for Schools project in Alcoota, a remote community in the Northern Territory. The project delivered solar-powered Hydro Panels that generate safe drinking water from the air, helping provide reliable access to clean drinking water for students, staff and the wider community.

EMBEDDING CULTURAL AWARENESS

We reviewed workplace policies to better reflect cultural practices, including the introduction of Sorry Business leave, recognising the importance of supporting employees during times of cultural and family significance.

Creating opportunities for learning and connection remains a key focus. We hosted and participated in community events including the NAIDOC Family Fun Day in Bankstown and the Canterbury-Bankstown Reconciliation Day event, while continuing to embed Acknowledgment of Country into major business events. Cultural understanding across the organisation was further strengthened through the rollout of Mirri Mirri cultural awareness training, helping employees build knowledge and confidence in engaging respectfully with Aboriginal and Torres Strait Islander cultures and communities.

CREATING PATHWAYS & OPPORTUNITIES

We also continued to support engagement with Indigenous communities through participation in events such as the Bennelong Cup, an initiative focused on connecting Aboriginal and Torres Strait Islander students with employment, apprenticeship and education opportunities. These initiatives help strengthen relationships, create meaningful opportunities and contribute to our broader commitment to reconciliation.

SAFETY, HEALTH & WELLBEING



Creating an inclusive and supportive workplace goes hand in hand with protecting the safety, health and wellbeing of our people. We are committed to fostering an environment where employees feel physically safe, psychologically supported and equipped to thrive, recognising that a healthy workforce is essential to individual and organisational success.

PSYCHOSOCIAL SAFETY

During the year, we introduced an updated psychosocial policy to strengthen how we manage mental health, wellbeing and workplace safety across Australia and New Zealand. The policy reinforces our commitment to maintaining a respectful, inclusive and positive work environment, while providing employees with access to support services such as the Employee Assistance Program. It also outlines our approach to risk management, consultation and training, recognising that creating a psychologically safe workplace is a shared responsibility across the organisation.



SUPPORTING EMPLOYEE WELLBEING

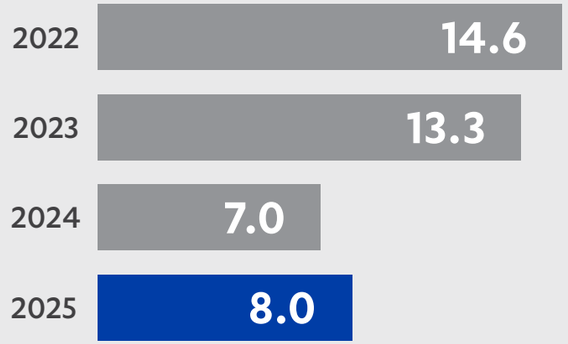
We continue to invest in initiatives that support the overall wellbeing of our people. During Wellbeing Month, we encouraged employees to prioritise their physical and mental health through a range of activities and educational sessions. These included seated massages, health checks through the SiSU Health Station, step challenges and lunchtime learning sessions focused on healthy lifestyles and wellbeing. Together, these initiatives provided practical tools and resources to support healthier habits both at work and at home.

As part of our broader commitment to gender equality and inclusion, we also introduced a menopause policy to better support employees experiencing menopause and perimenopause. Through this policy, we provide access to workplace adjustments, flexibility through paid personal leave, and education and awareness initiatives across all levels of the organisation. By recognising menopause as a natural life stage, we are helping create a more inclusive and supportive workplace for women.

SAFETY PERFORMANCE

We remain committed to our goal of zero harm and continually improving safety performance across our operations. While our TRIFR increased marginally to 8.0 in 2025, it remains less than half our 2023 rate of 17.7. We continue to strengthen our approach to safety through ongoing investment in hazard identification, incident reporting, training and employee engagement, helping to build a culture where safety is embedded in everyday decision-making and everyone takes ownership of creating a safe workplace.

TRIFR Australia:



SAFETY, HEALTH & WELLBEING

HEALTH HUBS

Employee health and wellbeing is a key part of preventing injuries. In 2025, we expanded our Health Hub program to New South Wales Service teams, providing more employees with convenient access to physiotherapy, injury prevention and wellbeing support through our partner, Employ Health. The program supports employees to proactively manage their physical health, whether addressing discomfort, improving mobility, building strength, recovering from an injury or seeking advice to prevent issues before they arise.

Since the program began in 2024, 217 employees have accessed the Health Hubs, participating in 539 physiotherapy consultations and 116 rehabilitation and preventative strengthening sessions. The program also supported workplace injury prevention through 21 rapid response interventions and 30 manual task risk assessments, helping employees address concerns early and reduce the risk of more serious musculoskeletal injuries. Employee satisfaction remained high, with the program achieving an average satisfaction score of 9.5 out of 10.

To further support physical wellbeing, we introduced a series of PREHAB Bootcamps focused on building strength, improving mobility and reducing injury risk. Additional initiatives included ergonomic workstation reviews, manual handling education and role-based assessments designed to support safer work practices and long-term employee health.

SUPPORTING RECOVERY & INJURY PREVENTION

The Health Hub program supports employees with a broad range of health, wellbeing and recovery needs. The following examples demonstrate how early intervention and access to on-site physiotherapy can help employees recover from injury and maintain their long-term physical wellbeing, regardless of whether the injury occurred at work.

After sustaining an arm and hand injury, Myint accessed onsite physiotherapy support through the Health Hub program. Through early intervention, strengthening exercises and tailored guidance, she improved her mobility, regained strength and established healthy habits that supported her recovery.

Similarly, Rommel accessed the program following a lower back injury that had affected both his confidence and physical capacity. Through strength and conditioning sessions, he restored mobility, developed strategies to manage flare-ups and built healthier routines to support his long-term wellbeing.

HEALTH HUB

"Exercise and stretching have really helped reduce my pain and discomfort. Having Employ Health on site has made such a difference by providing immediate advice and support."

Myint, Process Worker



HEALTH HUB

"Knowing that we have easy access to medical knowledge and support at work makes such a difference. I want to stay healthy for retirement, be able to play with my grandkids, and enjoy my hobbies without worrying about my health."

Rommel, Leading Hand



TALENT, ENGAGEMENT & EXPERIENCE

Attracting, developing and retaining talented people is central to our long-term success. We are focused on building a workplace where employees feel engaged, supported and motivated to grow their careers. By investing in our people and creating opportunities for development, we aim to foster a culture where employees can build meaningful and rewarding careers.

EMPLOYEE ENGAGEMENT

Employee engagement remains a key indicator of organisational health and culture. Across Australia, New Zealand and UK, we achieved an Employee Net Promoter Score (eNPS) of 37. This result reflects the strong levels of engagement, advocacy and connection employees feel towards the business and our purpose.

EXPERIENCE & RETENTION

We are proud of the depth of experience across our workforce, with an average employee tenure of eight years and an average leadership tenure of 11 years. These figures reflect the knowledge, capability and commitment that exist across the organisation, as well as our ability to retain talented people over the long term.

OUR PERFORMANCE PLANNING & MANAGEMENT (PPM)

We want every employee to understand how their role contributes to our success and to have clear goals that support their development. Our performance and development process includes regular conversations with managers, annual performance reviews and mid-year check-ins to support ongoing growth and career development.

CAREER HIGHLIGHT

ISRA'S 35-YEAR JOURNEY AT ZIP WATER



Isra joined Zip Water in 1991 and has spent more than three decades growing his career with the business. Starting on the production line, he progressed into a Supervisor role, where he now leads the Spare Parts team.

"I've spent half my life here. It makes me proud to see how far the business has come and to be part of that journey."

Isra, Supervisor, Spare Parts Team



RESPONSIBLE BUSINESS



RESPONSIBLE BUSINESS

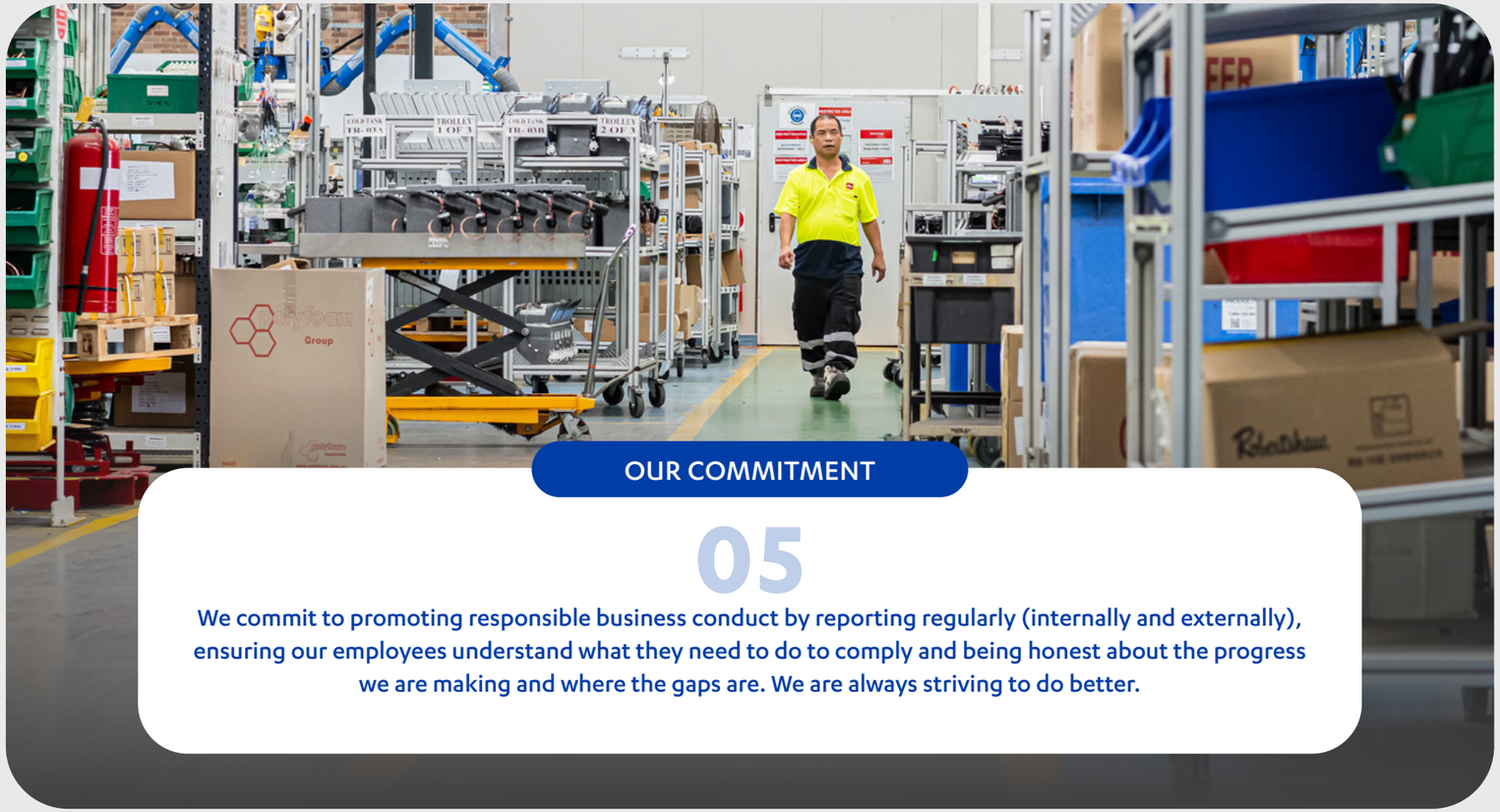
Our work is driven by our purpose and underpinned by our core values, ensuring we operate with integrity, accountability, and transparency. We are committed to maintaining the highest standards of governance, holding both ourselves and our suppliers to account. By regularly reviewing and enhancing our risk assessments and management policies, we ensure that our practices remain robust, agile, and responsive to the demands of an ever-changing world.

Transparency remains at the heart of our operations. We are dedicated to open and honest reporting of our progress, challenges, and achievements, giving our stakeholders confidence in how we operate. By combining strong governance with continuous improvement, we can deliver outcomes that are sustainable, responsible, and aligned with our vision to make a positive impact on people, communities, and the planet.

OUR TARGETS

Reporting:

- Annual communication through ESG Report **DONE**
- Climate related disclosure and assurance readiness by 2026 **DONE**



OUR COMMITMENT

05

We commit to promoting responsible business conduct by reporting regularly (internally and externally), ensuring our employees understand what they need to do to comply and being honest about the progress we are making and where the gaps are. We are always striving to do better.

GOVERNANCE

ESG GOVERNANCE & CLIMATE-RELATED DISCLOSURES

We are guided by a long-term ambition to reduce our environmental impact and support the transition to a lower-carbon future. This ambition helps shape our approach to governance, innovation, investment, and long-term planning across the business.

Our governance of sustainability and climate matters is embedded across leadership structures and supported by formal committees, ensuring oversight, accountability, and integration into business decision-making.

In 2025, we welcomed the introduction of the Australian Sustainability Reporting Standards (AASB S2), adopting the framework in its first year of reporting.

By continuing to align with recognised frameworks such as GRI and now AASB S2, we ensure our reporting remains transparent, credible, and decision-useful. This alignment strengthens our ability to communicate progress and reinforces our commitment to continuous improvement in sustainability, governance, and social impact.

Our annual ESG reporting remains a key element of our governance approach, providing a structured view of performance and progress across environmental, social, and governance priorities.

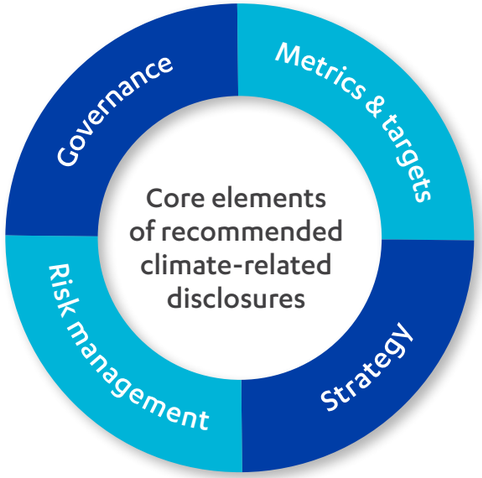
STRENGTHENING CLIMATE-RELATED DISCLOSURES

To support compliance with AASB S2, we undertook climate-related risk and opportunity assessments and conducted scenario analysis to better understand potential future impacts on the business. These processes are now being integrated into broader ESG and business strategy development to support more informed decision-making.

Climate-related risks and opportunities (CRROs) are considered across three key categories:

- **Transition risks:** risks associated with the shift to a lower-carbon economy, including regulatory, market, and technology changes
- **Physical risks:** risks arising from the physical impacts of climate change, such as extreme weather events and long-term climate shifts
- **Opportunities:** potential financial, operational, or strategic benefits arising from efficiency improvements, innovation, and market growth linked to the transition

These considerations are increasingly embedded into our governance, strategy, and planning processes, supporting our purpose to transform water to impact lives and help protect the planet for all.



Governance

The organisation's governance around climate-related risk and opportunities

Strategy

The actual and potential impacts of climate-related risk and opportunities on the organisation's businesses, strategy and financial planning

Risk management

The processes used by the organisation to identify, assess and manage climate-related risk

Metrics & targets

The metrics and targets used to assess and manage relevant climate-related risk and opportunities

Source: TCFD

GOVERNANCE



LEADERSHIP OVERSIGHT & ACCOUNTABILITY

The leadership team holds ultimate responsibility for overseeing climate-related risks and opportunities, ensuring these are considered within enterprise risk management, strategic planning, and operational decision-making. This responsibility is formally embedded within governance structures and supported by clearly defined roles across the organisation.

In 2025, the leadership team further strengthened its capability in climate governance through targeted development sessions and external expert engagement. These focused on emerging regulatory expectations, climate-related risk assessment approaches, and greenhouse gas emissions target-setting methodologies. This has supported a more informed approach to integrating climate considerations into strategy and planning processes.



STRATEGY INTEGRATION & DECISION-MAKING

Climate-related risks and opportunities are increasingly being integrated into annual strategy and planning processes, including investment evaluation, capital allocation, and risk review discussions. This includes early-stage consideration of climate factors in decision-making frameworks, with continued progression towards more systematic integration across all major business decisions.

Sustainability and climate-related opportunities are also embedded within innovation processes, supporting the development of products and solutions that contribute to emissions reduction, resource efficiency, and improved environmental performance.



RISK MANAGEMENT & OVERSIGHT

Climate-related risks are managed through established governance and risk management frameworks, including enterprise risk registers and structured review processes. These risks are assessed alongside other business risks and escalated through governance forums where required.

Oversight is supported by a dedicated risk and compliance governance structure that reviews operational, regulatory, and environmental risks on a regular basis. This structure ensures that emerging risks are identified, monitored, and addressed in a timely manner.

Internal controls are in place to support the identification, validation, and management of climate-related risks and opportunities. These controls are integrated into existing business systems, including operational governance, compliance frameworks, and project approval processes such as product development and quality management systems.

GOVERNANCE

TARGET OVERSIGHT & PERFORMANCE REVIEW

Climate-related targets are reviewed through established governance processes as part of annual sustainability and emissions reporting cycles. Performance against these targets is monitored using greenhouse gas inventory data and operational performance analysis.

Targets are reviewed by leadership as part of annual planning processes, with consideration given to progress, ambition levels, and alignment with broader business strategy. This ensures ongoing oversight of environmental performance and supports continuous improvement in sustainability outcomes.

ROLES & RESPONSIBILITIES

Leadership team

Responsible for oversight of sustainability and climate-related risks and opportunities, ensuring alignment with strategy and integration into business planning and risk management processes.

Managing Directors (regional)

Accountable for executing sustainability and climate initiatives within their respective regions and delivering performance against environmental objectives.

ESG and risk governance functions

Support the implementation, monitoring, and reporting of sustainability initiatives, including emissions tracking, risk identification, and progress reporting against environmental priorities.

Functional teams (including operations, procurement, product development, and workplace functions)

Responsible for delivering climate-related actions within their areas of responsibility, including emissions reduction initiatives, energy efficiency improvements, sustainable sourcing, and operational risk mitigation.



INTEGRITY, ETHICS & COMPLIANCE

We uphold the highest legal and ethical standards across our business, with zero tolerance for bribery, fraud, corruption, or unacceptable practices. This foundation ensures every decision and action reflects our commitment to integrity and accountability.

Our code of conduct

Our Code of Conduct sets out what we expect of our employees. We introduce it in our onboarding and refer to it during annual reviews, compulsory training and at our company-wide Town Halls. The Code sets out the standards of behavior employees must meet when they deal with customers, suppliers, clients, co-workers, management and the public. It also alerts them to potential legal and ethical issues and explains how to report issues without fearing retaliation.

Anti-discrimination

We are determined to ensure that all our employees and applicants for employment are protected from being unlawfully discriminated against in their employment. We are an equal opportunity employer and believe that all employees should be treated, and should treat one other, with dignity and respect.

We comply with all laws that forbid unlawful employment discrimination based on, but not limited to, the employee's race, skin colour, sex, sexual orientation, age, physical or mental disability, marital status, family or carer's responsibilities, pregnancy, religion, political opinion and country of origin.

Our Equal Opportunity policy

No applicant or employee will receive more or less favorable treatment than another.

Training

We train employees at all levels of the business regularly to ensure everyone knows what they need to do. This training covers (where relevant) anti-discrimination, bribery, corrupt foreign practices, unconscious bias, bullying and harassment.

Annual compliance training

All employees complete their annual compliance training in July. We target topics based on employees' roles. Topics include DEI, DEI for managers and anti-bribery and corrupt practices and modern slavery. We had a 97%+ completion rate for this training in 2024.

Audit

We audit our internal business and throughout our supply chain to ensure our employees and suppliers comply with our policies and expectations.

Global standards

We hold these standards: ISO 9001 (Quality Management), ISO 45001 (Occupational Health and Safety) and ISO 14001 (Environmental Management System) in our Australian and New Zealand (Zenith) Operations





Raising & reporting issues

We have built an environment where we expect open, honest communication. We encourage employees to have the courage to speak up.

To call out ethical issues, our employees can use EthicsPoint by Navax, a third-party provider, 24/7.

Our grievance policy/process

Our grievance procedure outlines how we address employees' work-related grievance or complaints. We deal with these issues at the nearest appropriate level, as quickly and openly as possible and without prejudice.



IMPROVING SUSTAINABILITY REPORTING TO BEST-PRACTICE STANDARDS



Managing our risks & opportunities

Effectively managing risks and opportunities is key to our sustainable growth and resilience. By identifying challenges early and addressing them proactively, we provide greater certainty for our stakeholders while strengthening our long-term strategy.

Our quality, compliance & risk committee

Our Leadership Team appoints this Committee to review and provide governance support to the business to ensure we comply with operational, health, safety, environmental and general regulatory requirements at all times.

The Committee develops risk matrices to assess quality, compliance and general business risks and advises our Quality, Compliance and Risk Management Teams. It also reviews and responds to complaints and allegations that we have failed to comply with laws and regulations. The Committee meets at least four times each year. It provides a quarterly report to the Leadership Team.

Anti-corruption

We have an Anti-Bribery and Corruption Policy and a Whistleblower Policy. These policies outline the our commitment to prevent fraud, bribery and corruption and provides a mechanism for individuals to report concerns regarding potentially improper practices or behaviors.

Political action

Our Equal Opportunity Policy protects employees' and applicants' rights of association. We do not lobby government at any level.

Tax & compliance

We believe in transparency and meet high standards of tax governance and compliance. This includes complying with all tax laws in the countries in which we operate and other governance, accounting and reporting standards too. External auditors and advisors assess our compliance annually.

As we are a part of a multinational corporation, Culligan, we are considered to be a Significant Global Entity (SGE). This means we adhere to country-by-country reporting obligations.

HUMAN RIGHTS & ETHICAL SUPPLY CHAINS



We believe in responsible procurement and work hard to ensure our supply chain meets our expectations for legal and ethical conduct. Complex supply chains harbour the risk of modern slavery.

Setting clear expectations



Our Supplier Manual is available in **English** and **Mandarin**.

This confirms the quality, compliance, delivery and ethical standards (including modern slavery) we expect current and potential suppliers to meet. We update our supplier manual regularly and refer to it in all new supply agreements. It is also available on our website.

Auditing our suppliers

We audit our suppliers to confirm that they can meet our standards and identify risks to supply, quality, compliance and cost. We assess their management structure and business practices against ethical standards.

Modern Slavery Statement



Our **Modern Slavery Statement** sets out our commitment to human rights, dignity and integrity. We support this commitment throughout our business practices, by complying with all applicable laws and standards in regions where we operate directly, and by making it clear to our suppliers that we expect them to do the same in the regions they operate in.

Employee training

All employees responsible for procurement receive detailed, annual training so they understand what the Modern Slavery Act 2018 involves and how they should report any risks.

To reduce the risk of modern slavery in our supply chain, all other employees need to understand this issue too. Company-wide training has also been provided to non-procurement employees to ensure raised awareness and risk mitigation.

Supplier engagement

We take a proactive approach to supply chain responsibility, working closely with our partners to uphold ethical standards, promote sustainability, and mitigate potential risks.

This includes monitoring environmental, social, and governance (ESG) performance to ensure alignment with our commitments.

To become an approved supplier, all existing suppliers that provide goods and services valued at more than $100,000 (AUD) each year must comply with our latest supplier manual and complete our supplier questionnaire. 100% of all our preferred suppliers have acknowledged our supplier manual and completed the supplier questioner. Results from the supplier questionnaire are evaluated against our established ESG and quality control score card which is regularly reviewed as part of our internal supplier business review (SBR) process.

As we look to the future, we plan to integrate as many manual processes as possible and engagements to a digital and transparent platform that fosters collaboration and real time monitoring and evaluation. We have set ourselves an ambitious target by 2030 to have an online supplier portal that not only provides for ESG evaluation criteria but product and supplier performance data at the click of a button.

APPENDIX



ZIP WATER GROUP

APPENDIX A

Assumptions used in figures on page 9

All data is based on our peer-reviewed LCA and Zip Water Install Base.

Data presented is based on Australia Region.

Based on the same volume of water consumed with Zip products and vs 500 ml PET plastic water bottles.

Based on the total weight of plastic used in 500 ml PET plastic water bottles, minus the total weight of plastic used in ZIP product and packaging.

Distance driven by an average gasoline-powered passenger vehicle, based on US EPA **https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator**

Based on a nine-watt light-emitting diode (LED) bulb operated in Australia

Hours flown by Boeing 747-400 (used for long-distance international flights), based on Carbon Independent **https://www.carbonindependent.org/22.html**

A medium-growth coniferous or deciduous tree, planted in an urban setting and allowed to grow for 10 years, based on US EPA **https://www.epa.gov/energy/greenhouse-gases-equivalenciescalculator-calculations-and-references#seedlings**

APPENDIX B

Product safety acronyms

Abbreviation	Description
CCC	China Compulsory Certificate
CQC	China Quality Certification
EESS	Electrical Equipment Safety Scheme
EU	European Union
IAPMO	International Association of Plumbing & Mechanical Officials
IECEE	International Electrotechnical Commission for Electrical Equipment
INMETRO	Instituto Nacional de METROlogia
KC	Korea Certification
KTW-BWGL	Evaluation criteria for products in contact with drinking water
NSF	National Sanitation Foundation
SABS	South African Bureau of Standards
UKCA	United Kingdom Conformity Assessed
UL	Underwriters Laboratories
WRAS	Water Regulation Approval Scheme

APPENDIX C

Zip Water Group 2025 Carbon Emissions (tCO_2e)

		ZIP WATER GROUP			
Scope	**Description**	**Zip Heaters (AU) Pty Ltd**	**Zip Heaters (UK) Pty Ltd**	**Zenith Water**	**Total**
1	Direct emissions	1378	773	42	2,193
		1,378	**773**	**42**	**2,193**
2	Purchased Electricity	261	29	5	295
		261	**29**	**5**	**295**
3	Purchased Goods And Services	35,500	3,509	286	39,295
	Capital Goods	664	379	11	1,054
	Fuel and Energy Related Services	418	185	12	615
	Waste Generated	43	33	2	78
	Business Travel	30	-	138	168
	Employee Commuting	1,322	317	22	1,661
	Use Of Sold Products	132,789	97,465	1,005	231,259
		170,766	**101,888**	**1,476**	**274,130**
Total GHG Emissions		**172,405**	**102,690**	**1,523**	**276,618**

APPENDIX D

Reference to the Global Reporting Index (GRI)

Zip Water has reported the information cited in this GRI content index for the period 1 January to 31 December 2025 with reference to the GRI Standards.

GRI Standard	Disclosure		Location
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021	2-1	Organizational details	Introduction Page 3 to 9
	2-2	Entities included in the organization's sustainability reporting	Introduction Page 3 to 9
	2-3	Reporting period, frequency and contact point	About this report Page 3
	2-4	Restatements of information	About this report Page 3
	2-5	External assurance	Carbon footprint Page 36 & 2025 performance against targets Page 38
	2-6	Activities, value chain and other business relationships	Introduction Page 3 to 9
	2-7	Employees	About us Page 6 & Talent, engagement & experience Page 47
	2-8	Workers who are not employees	Workers who are not employees are suppliers and are covered through the supplier manual
	2-9	Governance structure and composition	Governance Page 50 to 52
	2-10	Nomination and selection of the highest governance body	Governance Page 50 to 52
	2-11	Chair of the highest governance body	Governance Page 50 to 52
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance Page 50 to 52
	2-13	Delegation of responsibility for managing impacts	Governance Page 50 to 52
	2-14	Role of the highest governance body in sustainability reporting	Governance Page 50 to 52
	2-15	Conflicts of interest	Integrity, ethics & compliance Page 53
	2-16	Communication of critical concerns	Integrity, ethics & compliance Page 53
	2-17	Collective knowledge of the highest governance body	Governance Page 50 to 52
	2-18	Evaluation of the performance of the highest governance body	Governance Page 50 to 52
	2-19	Remuneration policies	Diversity, inclusion & belonging (gender pay gap) Page 43
	2-20	Process to determine remuneration	Diversity, inclusion & belonging (gender pay gap) Page 43
	2-21	Annual total compensation ratio	Diversity, inclusion & belonging (gender pay gap) Page 43
	2-22	Statement on sustainable development strategy	Sustainable Solutions Page 16 to 27
	2-23	Policy commitments	Our people Page 41 to 47, Responsible Business Page 49 to 55
	2-24	Embedding policy commitments	Our people Page 41 to 47, Responsible Business Page 49 to 55
	2-25	Processes to remediate negative impacts	There have been no negative impacts in the reporting period.
	2-26	Mechanisms for seeking advice and raising concerns	Integrity, ethics & compliance (Raising & reporting issues) Page 53
	2-27	Compliance with laws and regulations	Responsible Business Page 49 to 55
	2-28	Membership associations	Our corporate sustainability credentials Page 19
	2-29	Approach to stakeholder engagement	How we approach sustainability Page 11 to 13
	2-30	Collective bargaining agreements	We recognise that our employees have the right to join, or not join, a union without fearing reprisal, being intimidated or harassed

APPENDIX D

GRI Standard	Disclosure		Location
GRI 3: Material Topics 2021	3-1	Process to determine material topics	How we approach sustainability Page 11 to 13
	3-2	List of material topics	How we approach sustainability Page 11 to 13
	3-3	Management of material topics	Our ESG Strategy Page 14 to 15
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Omitted due to confidentiality constraints
	201-2	Financial implications and other risks and opportunities due to climate change	Omitted due to confidentiality constraints
	201-3	Defined benefit plan obligations and other retirement plans	Supporting employee wellbeing Page 45
	201-4	Financial assistance received from government	Zip Water received no Government finance during the reporting period
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Diversity, inclusion & belonging (gender pay gap) Page 43
	202-2	Proportion of senior management hired from the local community	Information unavailable/incomplete
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Zip Water is not an infrastructure company
	203-2	Significant indirect economic impacts	Zip Water is not an infrastructure company
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Information unavailable/incomplete
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Integrity, ethics & compliance Page 53 to 54
	205-2	Communication and training about anti-corruption policies and procedures	Integrity, ethics & compliance Page 53 to 54
	205-3	Confirmed incidents of corruption and actions taken	There were no incidences in the reporting period
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions against Zip Water during the reporting period
GRI 207: Tax 2019	207-1	Approach to tax	Tax & compliance Page 54
	207-2	Tax governance, control, and risk management	Tax & compliance Page 54
	207-3	Stakeholder engagement and management of concerns related to tax	No stakeholder concerns around tax were raised during the reporting period
	207-4	Country-by-country reporting	Tax & compliance Page 54
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Ongoing commitment to environmental transparency & product improvement Page 18
	301-2	Recycled input materials used	Ongoing commitment to environmental transparency & product improvement Page 18
	301-3	Reclaimed products and their packaging materials	Packaging with purpose Page 27
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Reducing carbon & our impact on climate Page 30
	302-2	Energy consumption outside of the organization	The Zip HydroTap Page 24 to 25
	302-3	Energy intensity	Scope 1 & 2 GHG emissions intensity Page 39
	302-4	Reduction of energy consumption	Our emissions reduction activities Page 31
	302-5	Reductions in energy requirements of products and services	Our emissions reduction activities Page 31
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	The Zip HydroTap – water stewardship Page 24 to 25
	303-2	Management of water discharge-related impacts	The Zip HydroTap – water stewardship Page 24 to 25
	303-3	Water withdrawal	Water withdrawals are not a material issue for Zip Water
	303-4	Water discharge	The Zip HydroTap – water stewardship Page 24 to 25
	303-5	Water consumption	The Zip HydroTap – water stewardship Page 24 to 25
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity is not a material issue for Zip Water
	304-2	Significant impacts of activities, products and services on biodiversity	Impacts on biodiversity are not a material issue for Zip Water

APPENDIX D

GRI Standard	Disclosure		Location
	304-3	Habitats protected or restored	Biodiversity is not a material issue for Zip Water
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity is not a material issue for Zip Water
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Carbon footprint Page 36 to 38 & Appendix C Page 58
	305-2	Energy indirect (Scope 2) GHG emissions	Carbon footprint Page 36 to 38 & Appendix C Page 58
	305-3	Other indirect (Scope 3) GHG emissions	Carbon footprint Page 36 to 38 & Appendix C Page 58
	305-4	GHG emissions intensity	Scope 1 & 2 GHG emissions intensity Page 39
	305-5	Reduction of GHG emissions	Our emissions reduction activities Page 31
	305-6	Emissions of ozone-depleting substances (ODS)	The Ozone Depleting Potential of the Zip Water HydroTap is immaterial throughout a cradle to gate (with options) life cycle (Verified EPD)
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Zip Water does not use or emit NOx or SOx
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Impactful waste reduction Page 33
	306-2	Management of significant waste-related impacts	Impactful waste reduction Page 33
	306-3	Waste generated	Impactful waste reduction Page 33
	306-4	Waste diverted from disposal	Impactful waste reduction Page 33
	306-5	Waste directed to disposal	Impactful waste reduction Page 33
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Human rights & ethical supply chains Page 55
	308-2	Negative environmental impacts in the supply chain and actions taken	There were no incidences in the reporting period
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Talent, engagement & experience Page 47
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	All full-time and part-time employees receive the same benefits
	401-3	Parental leave	Diversity, inclusion & belonging Page 42
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Zip Water has no minimum notice periods for operational changes
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Safety, health & wellbeing Page 45 to 46
	403-2	Hazard identification, risk assessment, and incident investigation	Safety, health & wellbeing Page 45 to 46
	403-3	Occupational health services	Safety, health & wellbeing Page 45 to 46
	403-4	Worker participation, consultation, and communication on occupational health and safety	Safety, health & wellbeing Page 45 to 46
	403-5	Worker training on occupational health and safety	Safety, health & wellbeing Page 45 to 46
	403-6	Promotion of worker health	Safety, health & wellbeing Page 45 to 46
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety, health & wellbeing Page 45 to 46
	403-8	Workers covered by an occupational health and safety management system	Safety, health & wellbeing Page 45 to 46
	403-9	Work-related injuries	Safety, health & wellbeing Page 45 to 46
	403-10	Work-related ill health	Safety, health & wellbeing Page 45 to 46
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	No target disclosed. Training is referenced on Pages 44, 47, 53 and 55
	404-2	Programs for upgrading employee skills and transition assistance programs	Talent, engagement & experience Page 47
	404-3	Percentage of employees receiving regular performance and career development reviews	Talent, engagement & experience (PPM) Page 47

APPENDIX D

GRI Standard	Disclosure		Location
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity, inclusion & belonging Page 42 to 43 & Talent, engagement & experience Page 47
	405-2	Ratio of basic salary and remuneration of women to men	Diversity, inclusion & belonging (gender pay gap) Page 43
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	There were no recorded incidents during the reporting period
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We recognise that our employees have the right to join, or not join, a union without fearing reprisal, being intimidated or harassed.
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	No suppliers have been identified during the reporting period with incidents of child labour. Zip Water has a modern slavery statement which is enforced and a supplier manual that complements this. Zip Water undertakes routine audit procedures. This is documented in its Supplier Manual
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No suppliers have been identified during the reporting period that has incidents of discrimination. Zip Water undertakes routine audit procedures. This is documented in its Supplier Manual
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	Zip Water operations due to their current geographic locations do not require security personnel to be trained in specific humans rights policies
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	There were no incidents involving indigenous peoples during the reporting period
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Reconciliation & Indigenous collaboration Page 44
	413-2	Operations with significant actual and potential negative impacts on local communities	Reconciliation & Indigenous collaboration Page 44
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Human rights & ethical supply chains Page 55
	414-2	Negative social impacts in the supply chain and actions taken	Zip Water had no negative social impacts in its supply chain during the reporting period
GRI 415: Public Policy 2016	415-1	Political contributions	Zip Water does not make political contributions
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Our sustainable product credentials Page 20 & Certified & trusted Page 27
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidences of product non-compliance during the reporting period
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Zip Water products meet the requirements for product information and labelling in all markets. This is included in product documentation
	417-2	Incidents of non-compliance concerning product and service information and labeling	There were no incidences of product non-compliance during the reporting period
	417-3	Incidents of non-compliance concerning marketing communications	There were no incidences of product non-compliance during the reporting period
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no incidences of product non-compliance during the reporting period



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