

B4SI Assurance Statement 2025

Overview

SLR Consulting (Business for Societal Impact) has been asked by Stockland to review its use of the Business for Societal Impact (B4SI) Framework for measuring its corporate community investment (CCI) and Procurement for Social Impact activities between July 2024 and June 2025.

The B4SI Frameworks help businesses to improve the management, measurement, and reporting of their social impact. A combination of three Frameworks covers Community Investment, Social Innovation & Procurement for Social Impact. (See <https://b4si.net> for more information).

Stockland has been a member of B4SI since 2008, with a one-year cessation in membership in 2022, re-joining in 2023. SLR Consulting, as global managers of B4SI, has again worked with Stockland to provide limited assurance of its CCI and social procurement (SP) data gathered over the period from July 2024 and June 2025 and the application of the B4SI Community Investment and Procurement for Social Impact Framework, in accordance with current Guidance. The scope of assurance covers inputs contributed through CCI and SP activities in Australia, and the outputs and impacts of these activities, where measured. Having conducted our assessment nothing has come to our attention which causes us to believe that the reported data, as stated in the Appendix of this document, does not accurately reflect the B4SI principles. Our work has not extended to an independent audit of the data.

In our commentary we identify the main findings of the Assurance process, including the strengths to Stockland's data collection processes and output and impact measurement as well as areas for development where the company can build on learnings from this year. We have further explained our observations in a separate management report.

Commentary

Stockland has articulated its ambition to move towards a social impact orientated business. As part of its efforts to ensure a robust application of the Framework, Stockland has had its CCI and SP data assured by B4SI this year. Stockland has demonstrated a strong commitment to rigorous measurement and reporting and continuous improvement in collecting its CCI and SP data according to the principles of the B4SI Framework.

For CCI, the data shows a total contribution of AU\$3,503,361, of which 56% was made up of cash contributions. 29% of Stockland's community investment contribution was focused on Social Welfare and 22% on Health. All Stockland's CCI inputs come from its operations in Australia. In terms of outputs and impacts, Stockland has reported community outputs (individual beneficiaries) and community impacts on two of its programs, Gidget House and Live Life Get Active, representing 15% of its community investment contribution (excluding management costs) in FY25.

For SP, the data shows a total spend (excluding management cost) of AU\$8,045,150, a 79% increase from FY 2024. Of this total, 55 % was focused on Economic Development and 16% on Education.

The definitions used for each contribution type are based on the B4SI Framework. Stockland's Group Sustainability team have worked in collaboration with community partners and internal stakeholders to gather and evidence the data. Data owners have responsibility for collecting data that the Group Sustainability team then collates and reviews periodically.

The Group Sustainability team is also responsible for continuous training of programme managers to ensure they have access to guidance material which is based on B4SI Guidance.

Our review of Stockland FY 2025 CCI and SP data revealed an overall comprehension of the B4SI Framework and its implementation. Stockland has demonstrated commitment to continuous improvement in its embedding of the B4SI Framework in their operations and making efforts to work with partners to collect output and impact data where relevant, consolidating a strong base to develop further in the future.



Clodagh Connolly
Global B4SI Director

SLR Consulting – B4SI
www.b4si.net

The scope of the statement is limited to the reporting period

28 July 2025

Appendix

Stockland's FY24-25 Community Investment

INPUTS

	<u>Amount (AU\$)</u>	
Total value of contributions (including management costs)	3,503,361	
Total value of contributions (excl. management costs)	2,150,606	
HOW - Type of contributions	<u>Amount (AU\$)</u>	<u>% of total</u>
Cash	1,955,222	56%
Time	87,675	3%
In-kind: contributions of product, equipment, rooms etc.	107,709	3%
Management costs	1,352,755	39%
TOTAL	3,503,361	100%
WHY - Motivation	<u>Amount (AU\$)</u>	<u>% of total</u>
Charitable gifts	814,551	38%
Community investment	1,336,055	62%
Commercial initiatives in the community	-	-
TOTAL	2,150,606	100%
WHAT - Subject focus	<u>Amount (AU\$)</u>	<u>% of total</u>
Education	215,395	10.0%
Health	477,279	22.2%
Economic development	200,348	9.3%
Environment	30,000	1.4%
Arts/Culture	5,000	0.2%
Social welfare	624,538	29.0%
Other Support	598,046	27.8%
TOTAL	2,150,606	100%
WHERE - Global breakdown	<u>Amount (AU\$)</u>	<u>% of total</u>
Asia-Pacific	2,150,606	100%
Total number of staff volunteering (in company time)	126	
Total number of hours in company time	974.17	

OUTPUTS

Total number of activities reported **37**

COMMUNITY OUTPUTS

Total number of direct beneficiaries 3,804

Total number of beneficiary organisations 180

LEVERAGE

	<u>Amount (AU\$)</u>	<u>% of total</u>
Employees - payroll giving	50,170	100%
Total Leverage	50,170	
	<u>Amount (AU\$)</u>	
Foregone Revenue	782,192	

IMPACTS

COMMUNITY IMPACTS

Number of direct beneficiaries where results were measured **3,743**

Number of people that:

Made a connection through Stockland's community activity 1,204

Made an improvement through Stockland's community activity 1,391

Made a transformation through your community activity 70

Number of people that:

Experienced a positive change in their behaviour or attitude as a result of Stockland's support 232

Experienced a direct positive impact on their quality of life as a result of Stockland's support 2,433

Total number of beneficiary organisations where results measured **2**

Number of partner/beneficiary organisations that have their profile increased 2

Stockland's FY24-25 Procurement for Social Impact

INPUTS

	<u>Amount (AU\$)</u>
Total value of contributions (including management costs)	8,194,875.71
Total value of contributions (excl. management costs)	8,045,150.49

HOW - Type of contributions

	<u>Amount (AU\$)</u>	<u>% of total</u>
Spend	8,045,150.49	98%
Management costs	149,725.22	2%
TOTAL	8,194,845.71	100%

WHAT - Subject focus

	<u>Amount (AU\$)</u>	<u>% of total</u>
Education	1,261,387.27	15.7%
Health	91,641.71	1.1%
Economic development	4,441,268.53	55.2%
Environment	675,732.66	8.4%
Art/ Culture	578,658.53	7.2%
Social inclusion	945,761.79	11.8%
Emergency Relief	50,700.00	0.6%
TOTAL	8,045,150.49	100%

WHERE - Global breakdown

	<u>Amount (AU\$)</u>	<u>% of total</u>
Asia-Pacific	8,045,150.49	100%

OUTPUTS

Total number of beneficiary organisations	76
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