

*spark*infrastructure

Delivering

FUTURE ENERGY

2018 SUSTAINABILITY DATA REPORT

SUSTAINABILITY DATA REPORT OVERVIEW

- The purpose of Spark Infrastructure’s Sustainability Data Report (“Report”) for reporting period 1 January 2018 to 31 December 2018 (calendar year) is to supplement the sustainability section of the 2018 Annual Report (pages 22-43).
- The Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards: core option. The contents of the Report have not been externally assured. This Report follows Spark Infrastructure’s inaugural 2017 Sustainability Report.
- Where information to be disclosed in, or relevant to, this Report is set out in the 2018 Annual Report, cross-references are made to the extent possible.
- The contents of the Report analyses the social, environmental and economic risks and opportunities of Spark Infrastructure’s investment portfolio business.
- In accordance with the GRI Guidelines, Spark Infrastructure (“the Company”), with input from its investment businesses, has identified the material issues that affect SA Power Networks, Victoria Power Networks and TransGrid. The materiality assessment is based on a self-assessment exercise. As a result of the process, the material aspects that have a significant impact on Spark Infrastructure economically, environmentally and socially of which also influence Securityholders’ assessments and decisions, have been identified.

STATEMENT FROM MANAGING DIRECTOR AND CEO

Spark Infrastructure's second annual Sustainability Report provides enhanced disclosure of our approach to the exposure of environmental, social and governance risks as experienced in 2018, predominantly across our investment businesses. This year, there has been a change to the formatting of reporting, with the data content provided in this Sustainability Data Report to supplement and support sustainability disclosure, case studies and initiatives now incorporated within the Spark Infrastructure 2018 Annual Report.

Throughout our investment businesses we seek to maintain a strong corporate culture and ensure employees are provided with the appropriate training and opportunities. Our investment businesses play a significant role in the community. As network service providers, they are major employers in regional and major population centres.

Spark Infrastructure continues to support equal opportunity and diversity in the workplace and is an active supporter of Australia's transition to a low carbon emissions future. Mitigating greenhouse gas (GHG) emissions and ensuring environmental sustainability is a priority across our businesses.

Building on our current environmental initiatives, we take a risk-based approach to climate change and continue to evaluate our exposure to climate-related risks and opportunities and the associated potential financial impacts.

I hope this year's voluntary disclosure provides useful insight into Spark Infrastructure's commitment to sustainability and our efforts towards achieving our long-term targets.

Rick Francis
Managing Director and CEO

MATERIAL ASPECTS AND BOUNDARIES

Material Issue	Material Issue overview	GRI Material Aspect	Boundary	Location
Environmental impacts	<ul style="list-style-type: none"> Our operations have a significant impact on the wider community and our external stakeholders, due to our land use and discharge of emissions. We constantly try to mitigate our environmental impacts wherever possible. 	<ul style="list-style-type: none"> Climate change implications Green initiatives Biodiversity and land use Environmental compliance 	<ul style="list-style-type: none"> Internal and external (communities, Securityholders, employees) 	2018 Annual Report and 2018 Sustainability Data Report
Health and safety	<ul style="list-style-type: none"> The safety and wellbeing of our employees is our biggest priority. We focus on reducing risk and injury prevention on a daily basis to provide a safe working environment. 	<ul style="list-style-type: none"> Occupational health services Prevention and injury mitigation 	<ul style="list-style-type: none"> Internal and external (employees) 	
Economic impacts	<ul style="list-style-type: none"> We endeavour to understand our direct and indirect contributions from our activities and when our operating environment changes, we ensure to make the appropriate modifications and report accordingly. 	<ul style="list-style-type: none"> Financial implications of climate change Anti-competitive behaviour Fraud and corruption Compliance Cyber security 	<ul style="list-style-type: none"> Internal and external (employees, Securityholders, suppliers and communities) 	
Talent development and retention	<ul style="list-style-type: none"> We maintain an open and engaging dialogue with all employees, and offer training and development opportunities and support diversity at all times to facilitate an enjoyable work environment. 	<ul style="list-style-type: none"> Benefits Employee engagement Diversity, equality and discrimination 	<ul style="list-style-type: none"> Internal (employees) 	
Social impact of the business	<ul style="list-style-type: none"> Relationships with our external stakeholders, community and various partnerships is necessary to maintain a positive working relationship, and we do so through various initiatives and development programs. 	<ul style="list-style-type: none"> Investments and donations Community initiatives Customer satisfaction 	<ul style="list-style-type: none"> Internal and external (employees, Securityholders, suppliers and communities) 	

- These are issues of high material importance
- These are issues of medium material importance
- These are issues of low material importance

SOCIAL INDICATORS

WORKFORCE

	Spark Infrastructure <i>New South Wales</i>	SA Power Networks ⁽¹⁾ <i>South Australia</i>	Victoria Power Networks ⁽²⁾ <i>Victoria</i>	TransGrid ⁽³⁾ <i>New South Wales</i>
Employment Contract				
Full-time	13	2,243	1,833	921
Part-time	2	68	99	22
Gender⁽⁴⁾				
Male	8	1,909	1,539	748
Female	7	334	294	195
Role⁽⁴⁾				
Managers	5	244	245	183
Non-managers	10	1,999	1,588	760
Age Group⁽⁴⁾				
19 or below	0	9	4	5
20-29	0	346	251	128
30-39	5	564	562	292
40-49	5	485	386	220
50-59	4	657	497	242
60 or above	1	182	133	56

(1) As at 30 September.

(2) Excludes casual employees.

(3) Excludes contractors and labour hires engaged for less than 12 months.

(4) Figures reported for SA Power Networks and Victoria Power Networks is reflective of full-time employees only.

DIVERSITY AND EQUAL OPPORTUNITY

Percentage of individuals within the organisation’s governance bodies in each of the following diversity categories (SA Power Networks)⁽¹⁾

	%	Age		
		<30	30-50	50+
Male	83.3%	15.3%	45.3%	39.4%
Female	16.7%	14.3%	61.0%	24.7%
Indigenous	0.9%			

Women in Executive Management: Percentage of women in executive management⁽²⁾

Spark Infrastructure	SA Power Networks	Victoria Power Networks	TransGrid
40%	11%	20%	25%

Remuneration: Ratio of remuneration of women to men by significant locations of operation⁽³⁾ (Spark Infrastructure and TransGrid)⁽⁴⁾

	Spark Infrastructure		TransGrid	
	Sydney CBD	Sydney CBD	Greater Sydney	Regional NSW
Labourers	N/A	Not applicable	Not applicable	Not applicable
Clerical and administrative	100%	120%	111%	104%
Technicians and Trade	N/A	79%	96%	79%
Professionals	45%	92%	89%	85%
Other Managers	N/A	88%	81%	93%
Senior Managers	70%	90%	84%	84%
General Managers	N/A	91%	82%	Not applicable
Overall	N/A	86%	96%	81%

(1) Data in relation to governance bodies from Victoria Power Networks and TransGrid has not been reported due to the availability and quality of information. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

(2) Executive management is defined in Spark Infrastructure as Senior Management – Managing Director and direct reports to the Managing Director.

(3) Significant locations of operation is defined as Sydney CBD, Greater Sydney and Regional NSW.

(4) Data in relation to the ratio of remuneration for SA Power Networks and Victoria Power Networks has not been reported due to the availability and quality of information. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

TURNOVER AND TRAINING

Turnover ⁽¹⁾

	Spark Infrastructure <i>New South Wales</i>		SA Power Networks <i>South Australia</i>		Victoria Power Networks <i>Victoria</i>		TransGrid <i>New South Wales</i>	
	Rate	Number	Rate	Number	Rate	Number	Rate	Number
Gender								
Male	7%	1	4.24%	95	5.67%	104	2.04%	19
Female	7%	1	1.20%	27	1.20%	22	0.14%	1
Age Group								
19 or below	0.00%	0	0.00%	0	0.00%	0	0.00%	0
20-29	0.00%	0	0.36%	8	0.44%	8	0.14%	1
30-39	0.00%	0	1.20%	27	1.85%	34	1.03%	10
40-49	14%	2	1.38%	31	1.75%	32	0.43%	4
50-59	0.00%	0	1.34%	30	1.58%	29	0.53%	5
60 or above	0.00%	0	1.16%	26	1.25%	23	0.05%	0

Training: Average hours of training per full-time employee, by gender and employee category

	Spark Infrastructure	SA Power Networks	Victoria Power Networks	TransGrid
Male	39.35	27.75	26.31	
Female	19.36	22.61	10.80	
Managers	46.4	10.74	14.35	Not disclosed ⁽²⁾
Non-managers	19.8	28.97	25.28	

(1) Turnover rate is in relation to the total employee pool.

(2) Data in relation to training hours at TransGrid is limited due to the tracking and availability of data. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

PARENTAL LEAVE

Return to work and retention rates after parental leave, by gender

	Metric ⁽¹⁾	Spark Infrastructure	SA Power Networks ⁽³⁾	Victoria Power Networks ⁽³⁾	TransGrid
Male	Number of employees entitled to parental leave	N/A ⁽²⁾	1,729	1,424	748
	Number of employees that took parental leave	N/A	89	94	39
	Number of employees who returned to work after parental leave ended	N/A	88	93	39
	Number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work	N/A	87	93	43 ⁽⁴⁾
	Return to work rate of employees that took parental leave	N/A	98.87%	98.94%	100%
	Retention rate of employees that took parental leave	N/A	Not disclosed	74.2%	Not disclosed
Female	Number of employees entitled to parental leave	1	332	321	195
	Number of employees that took parental leave	1	21	42	13
	Number of employees who returned to work after parental leave ended	1	17	41	13
	Number of employees who returned to work after parental leave ended who were still employed 12 months after their return to work	1	17	41	11 ⁽⁴⁾
	Return to work rate of employees that took parental leave	100%	80.95%	97.62%	100%
	Retention rate of employees that took parental leave	100%	Not disclosed	47.5%	Not disclosed

(1) Data for retention and return to work rates is limited due to the tracking and availability of data. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

(2) N/A: Not applicable.

(3) Reported employees within the workforce and those eligible for parental leave may vary as SA Power Networks and Victoria Power Networks have determined the eligibility criteria for parental leave as the following: must have been employed for a period of 12 months prior to commencement of leave; and casual employees may be eligible if they meet the criteria within the leave policy.

(4) Information based on 2017 parental leave.

INJURIES & HAZARDS

Metric ⁽¹⁾	SA Power Networks ⁽²⁾		Victoria Power Networks		TransGrid	
	Full-time employees	Non-Employees ³	Full-time employees	Non-Employees	Full-time employees	Non-Employees
Number and rate of fatalities as a result of work-related injury	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	Not available		2	0	4	1
Rate of high-consequence work-related injuries (excluding fatalities) ⁴	Not available		0.47	0	2.1	2.8
Number of recordable work-related injuries	43		60	37	11	3
Rate of recordable work-related injuries	8.7		14.3	27.4	5.7	1.3
Number of hours worked	4,955,766		4,208,913	1,350,362	1,938,333	2,299,100

- TransGrid utilises a multiple layer approach to identifying hazards and identifying risks. Hazards that pose a risk to ill health have been identified as a high consequence risk, defined as the uncontrolled release of a hazardous substance or dangerous good in the form of a solid, liquid or gas that has the potential or cause death or permanent disability due to immediate or prolonged exposure.
- Potential ill health exposure hazards may include: asbestos, lead, pesticides/herbicides, PCBs and any other substance prescribed by Schedule 14 of the WHS Regulations. TransGrid monitors the health of employees who perform work that increase the risk of exposure and utilises bow tie risk management to identify safety critical controls. These controls are outlined in dedicated health and safety and environment management system procedures, and/or work instructions that may exclude workers from performing high consequence risk work due to baseline health monitoring conditioning or in the case of lead risk work, legislated age or gender demographic.
- TransGrid maintains an asbestos register for those employees who may have been exposed to asbestos while carrying out their work duties. At intervals not exceeding three years, each employee on the asbestos register is requested to have respiratory health checks at no cost to the employee. The respiratory health checks include a chest x-ray, spirometry test and examination by a registered medical practitioner. There have been no employee fatalities or cases of recordable work related ill health nor cases of ill health in relation to hazardous substances and dangerous goods were recorded during the reporting period.

(1) Stress related claims are excluded from the calculation of the data. The types of work-related injuries during the year include muscular strain, lacerations and injuries relating to falling trees. There was only one reported illness, from SA Power Networks, which was due to hearing loss. Additional information regarding safety and injuries are referred to in the 2018 Annual Report.

(2) Data for certain categories is not disclosed due to the availability and quality of information for SA Power Networks and in reference to work-related hazards for SA Power Networks and Victoria Power Networks. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

(3) Non-employees refers to all workers who are not employees but whose work and/or workplace is controlled by the organisation.

(4) Rates were calculated based on 1,000,000 hours worked.

DISCRIMINATION AND EMPLOYEE BENEFITS

Discrimination and Corrective Actions - Incidents

Spark Infrastructure	SA Power Networks	Victoria Power Networks	TransGrid
0	0	0	0

SA Power Networks reviewed one incident of discrimination which is no longer subject to action. No remediation plans were implemented as the matter did not substantiate.

Employee Benefits

Asset companies in significant locations of operation⁽¹⁾, provide a range of benefits to full-time employees (depending on their role and seniority) including life insurance, income protection assistance, parental leave and retirement options (employees can use long-service leave or work part time as a transition to retirement); at Victoria Power Networks, employees covered by one of our enterprise bargaining agreements are also entitled to an additional company superannuation component over and above the current statutory employer obligation (currently 9.5%) – depending on the agreement, this could be either 10.5% or 11.0%.

Defined Benefit Plan Obligations and Other Retirement Plans – Victoria Power Networks⁽²⁾

- Victoria Power Networks operates defined funded benefit superannuation plans for qualifying employees. A review of the financial position of the plans is performed every six months, with the contribution ratio comprising of a long term contribution rate and an adjustment to meet the financing objective of a 105% funding ratio. In the most recent review of the financial position as at 30 June 2018, the actuary recommended the Company contributed at a rate of nil. The plans are in a net asset position of \$26.9 million at 31 December 2018

(1) Significant locations of operation include locations where full-time employees have been hired.

(2) The data reported by SA Power Networks and TransGrid is limited. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

CHANGES TO THE ORGANISATION AND COMMUNITY INVESTMENT

Changes to the Organisation and its Supply Chain

Spark Infrastructure Trust's custodian (which holds all of the Trust's assets in custody for the Trust) has changed from Australian Executor Trustees Limited (ACN 007 869 794) to AET Corporate Trust Pty Limited (ACN 106 424 088), as a result of AET's internal restructure in 2018. Accordingly, all of the Trust's assets have been transferred, and all of the custodian arrangements have been novated, from the old custodian to the new custodian pursuant to a Novation Deed signed by the AET entities and Spark Infrastructure RE Limited (effective 1 September 2018). Further, the custodian changed its name from AET Corporate Trust Pty Limited to Sargon CT Pty Ltd on 8 November 2018.

In 2018, there were changes to Spark Infrastructure's Executive Management Team, with the resignation of Ben Bolot (Chief Investment Officer) and the appointment of David Thompson (General Manager, Strategy and Business Development).

Community Investment

Metric	Donation category	SA Power Networks	Victoria Power Networks ⁽¹⁾	TransGrid
Number of hours contributed	Health	1,697	0	0
	Volunteer time	0	1,279	0
Amount of money donated/contributed (\$AUD)	Education	\$47,000	\$368,625	0
	Environmental concerns	\$15,000	\$37,021	0
	Health	\$1,000	\$23,551	0
	Culture	\$391,000	\$12,340	0
	Sport	\$1,575,000	\$1,779,632	0
	Community Organisations	0	0	\$130,000 ⁽²⁾
	Other	\$1,625,000	\$223,156 ⁽³⁾	0

Please refer to the 2018 Annual Report, pages 30 and 31 for further information regarding involvement in the community, donations and partnerships.

(1) 1 HKD=0.1801 AUD as at close on 31 October 2018.

(2) Includes contributions to the Country Press Awards, International Women's Breakfast, CFS Foundation, SA Council of Social Services Conference and Women in Innovation Awards.

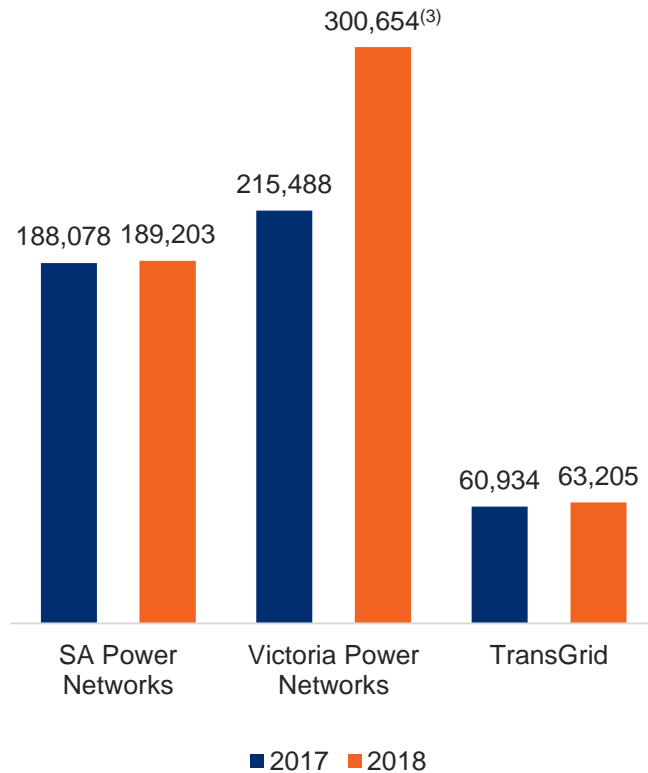
(3) Includes business and employee giving.

ENVIRONMENTAL INDICATORS

ENERGY CONSUMPTION⁽¹⁾

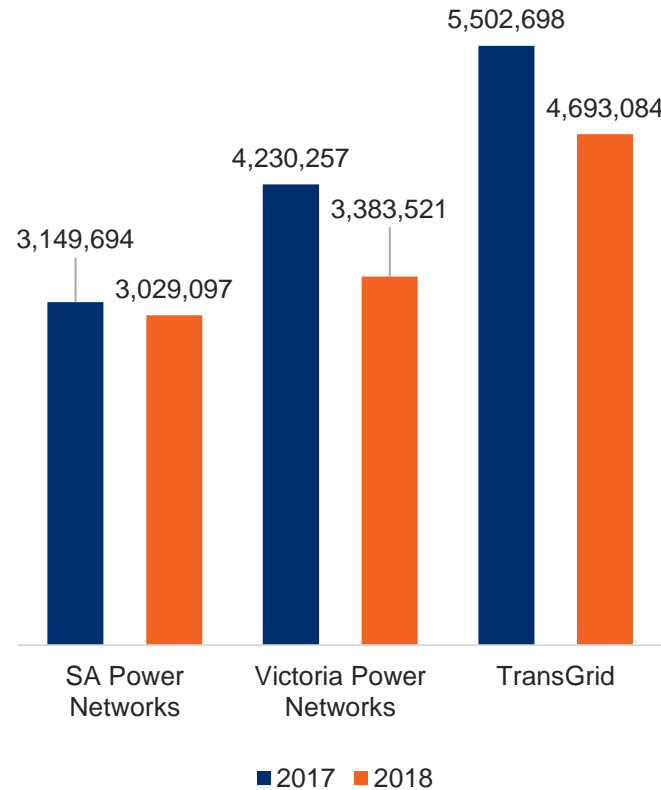
Non-renewable sources⁽²⁾

Gigajoules



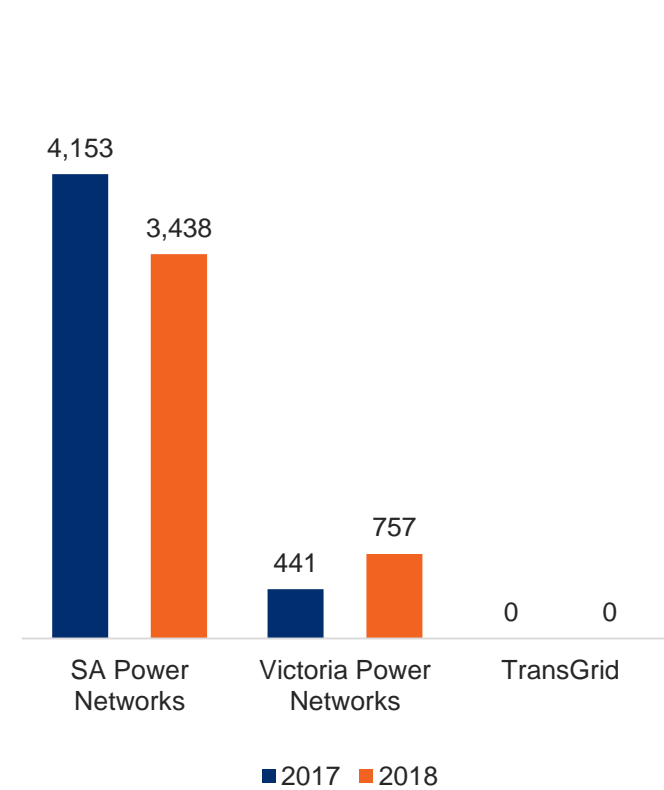
Fuels Consumed - Electricity

Gigajoules



Fuels Sold - Electricity

Gigajoules



(1) Information regarding heating, cooling and steam is reported on an aggregate basis.

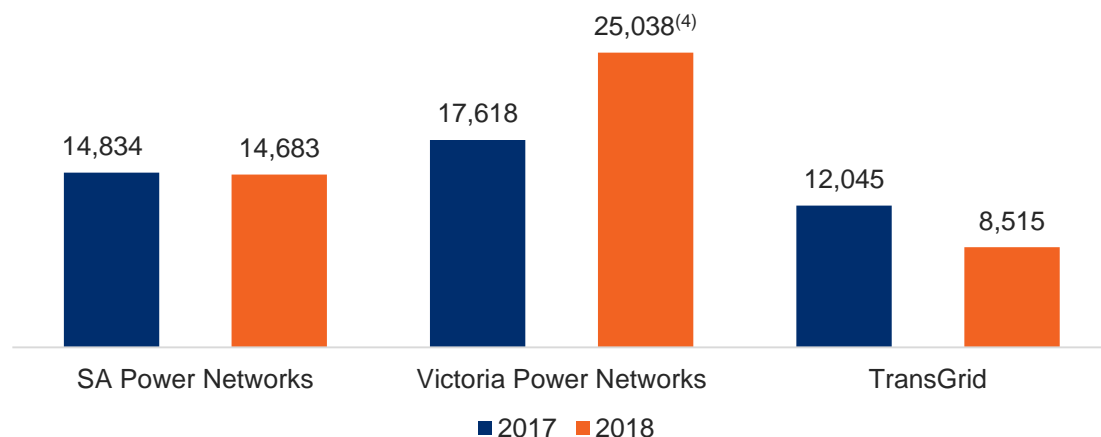
(2) Nil renewable sources were consumed.

(3) The increase in non-renewable sources is due to the increased use of gasoline and liquefied petroleum gas used in transport, attributable to the increase in Beon activities in 2018.

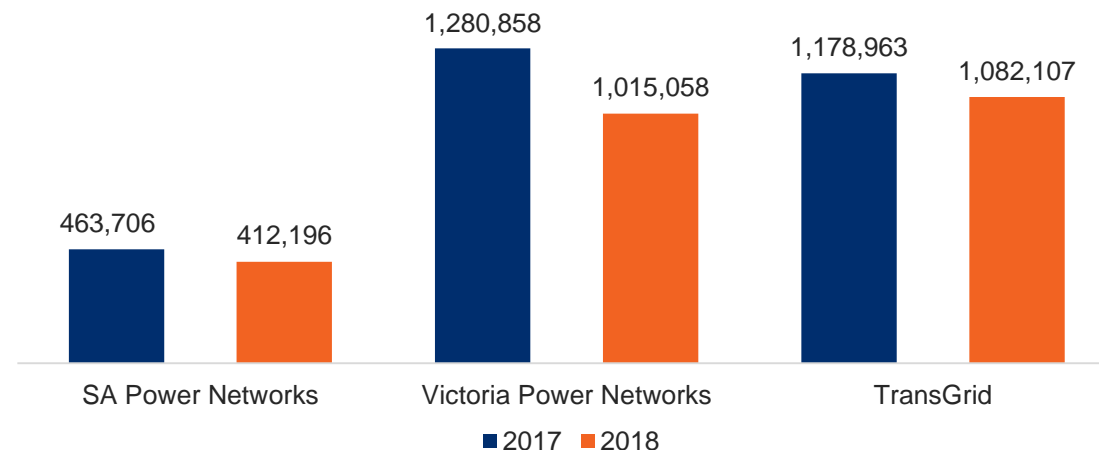
GREENHOUSE GAS (GHG) EMISSIONS

	SA Power Networks		Victoria Power Networks		TransGrid	
GHS Emissions (Scope 1) (t-CO ₂ -e) ^{(1) (2) (3)}	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Carbon dioxide (CO ₂)	13,067	13,124	14,958	20,894	4,237	4,398
Methane (CH ₄)	18	21	28	38	91	91
Nitrous Oxide (N ₂ O)	89	97	214	168	35	37
Perfluorocarbons (PFCs)	-	-	-	-	-	-
Hydro Fluoro Carbons (HFCs)	-	-	-	-	-	-
Sulphur Hexafluoride (SF ₅ 6)	1,660	1,441	2,508	3,938	7,682	3,989

Scope 1 GHG Emissions (t CO₂-e)^{(1) (2) (3)}



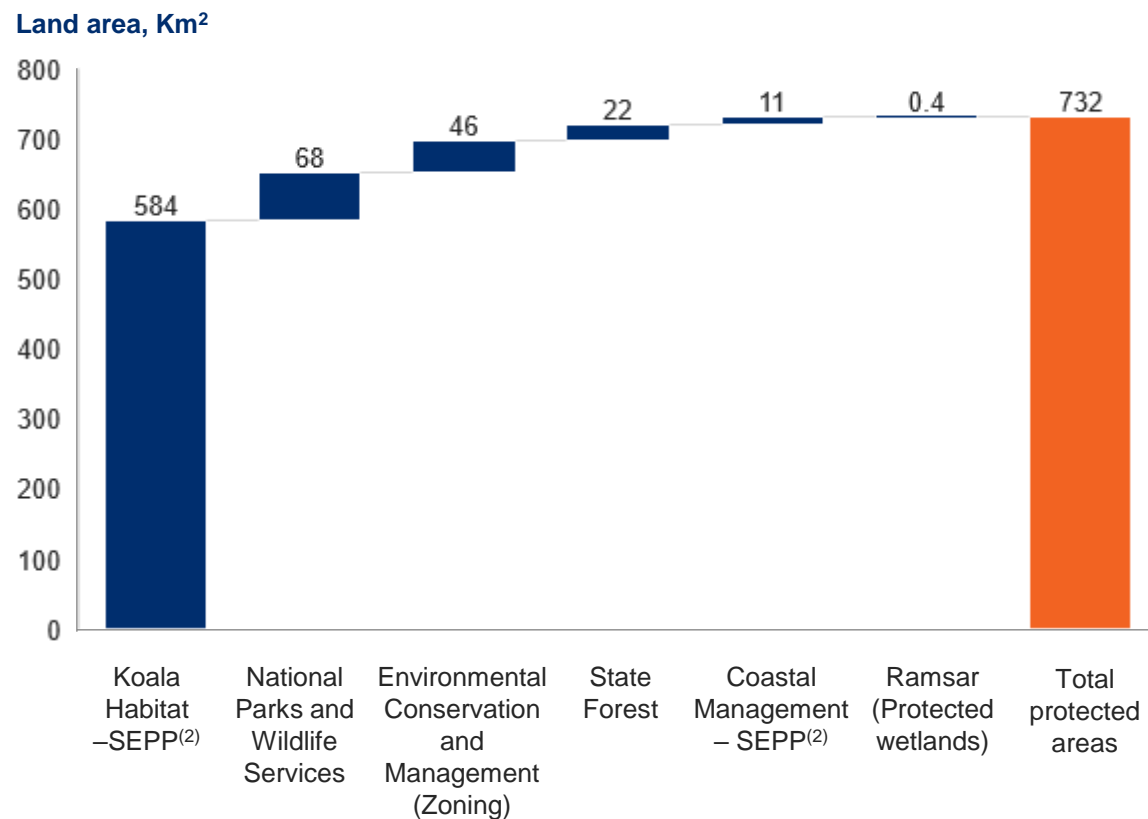
Scope 2 GHG Emissions (t CO₂-e)^{(1) (2) (3)}



(1) Base year for calculation is not applicable. The consolidated approach for emissions is through operational control of each asset company. The global warming potential rates of 2015-16 onwards have been used.
 (2) There were no Biogenic CO₂ emissions (t CO₂-e) during the reporting period.
 (3) The methodology used to calculate the direct (Scope) GHG emissions is through direct measurement of energy source and losses consumed of cooling systems and conversion to GHG (CO₂ equivalents).
 (4) The increase is attributable to the increase in Beon activities in 2018.

BIODIVERSITY

TransGrid biodiversity⁽¹⁾: Operational sites owned, leased or managed in protected and high biodiversity value areas



Victoria Power Networks vegetation management

- At Victoria Power Networks, the business is required to remove vegetation around powerlines and undertake maintenance and construction activities. In 2018, a roll out of native vegetation and cultural heritage awareness was conducted, including new assessment tools to over 200 designers and project managers.
- Refer to the 2018 Annual Report page 37 for further information on vegetation management across the asset companies.

(1) Information regarding the impacts on biodiversity from SA Power Networks and Victoria Power Networks have not been reported due to the availability and quality of information. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.

(2) State Environmental Planning Policy.

ECONOMIC INDICATORS

FINANCIAL ASSISTANCE AND LOCAL SUPPLIERS

Financial Assistance

	SA Power Networks	Victoria Power Networks	TransGrid
Initiatives supported by the government	Apprentice - Adult Support	\$28,000	The business received \$11.5 million contribution from the Victoria Government under the 'Powerline Replacement Fund Program,' to mitigate bushfire risk.
	Apprentice - Training Contracts	\$113,500	
	Apprentice - Indigenous Incentive	\$26,500	
	Critical Skills Funding	\$58,000	
	Skills for all RTO	\$225,507	
			No grants of financial assistance was given during the period.

Proportion of Spending on Local Suppliers – Victoria Power Networks⁽¹⁾

	Victoria Power Networks
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Percentage of procurement budget used for significant locations of operation⁽²⁾ that is spent on suppliers local⁽³⁾ to that operation 57%

(1) The data reported by SA Power Networks and TransGrid is limited. Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies.
 (2) Significant locations of operation is defined as 'Any 3rd party supplier in a location who received payment for the provision of goods and/or services in 2018'.
 (3) Local is defined as 'Companies with a Victorian Address in our SAP database'.

CORRUPTION

Corruption

	SA Power Networks	Victoria Power Networks	TransGrid
Total number and nature of confirmed incidents of corruption	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	0	0	0
Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases.	0	0	0

- At Victoria Power Networks, risk profiling is performed at a business unit level on a six monthly basis. As part of this review, fraud and corruption risks and mitigating controls are reviewed and evaluated. Additionally, a hotline has been established. Posters and leaflets for the hotline are visible throughout the offices and depots. During 2019, a project will be undertaken to refresh the fraud and corruption policy across the group, including training.
- Spark Infrastructure will establish and implement anti-corruption policies and procedures across the business in 2019.

Anti-Corruption Behaviour, Anti-Trust and Monopoly Practices

	SA Power Networks	Victoria Power Networks	TransGrid
Number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant	0	0	0
Main outcomes of completed legal actions, including any decisions or judgements	0	0	0

APPENDIX

GRI CONTENT INDEX

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
General Disclosures			
GRI 102: General Disclosures	102-1 Name of the organisation	2018 Annual Report page 43	N/A
	102-2 Activities, brands, products, and services	2018 Annual Report page 2	N/A
	102-3 Location of headquarters	2018 Annual Report page 119	N/A
	102-4 Location of operations	2018 Annual Report page 2	N/A
	102-5 Ownership and legal form	2018 Annual Report page 43	N/A
	102-6 Markets served	2018 Annual Report page 2, 15, 19 & 21	N/A
	102-7 Scale of the organisation	Page 6; 2018 Annual Report page 2-3 & 50-55	N/A
	102-8 Information on employees and other workers	Page 6; Annual Report page 34-35	N/A
	102-9 Supply chain	2018 Annual Report page 2, 15, 19 & 21	N/A
	102-10 Significant changes to the organisation and its supply chain	Page 12	N/A
	102-11 Precautionary Principle or approach	2018 Annual Report page 26 & 42	N/A
	102-12 External initiatives	N/A	Spark Infrastructure does not subscribe or endorse externally-developed economic, environmental and social charters, principles or initiatives.
	102-13 Membership of associations	2018 Annual Report page 39	N/A
	102-14 Statement from senior decision maker	Page 3	N/A
	102-16 Values, principles, standards, and norms of behaviour	2018 Annual Report page 10-11	N/A
	102-18 Governance structure	2018 Annual Report page 24 & 26-27; 2018 Corporate Governance Statement page 7	N/A
	102-40 List of stakeholder groups	2018 Annual Report page 29	N/A
	102-41 Collective bargaining agreements	N/A	Spark Infrastructure is not covered by collective bargaining agreements.
102-42 Identifying and selecting stakeholders	2018 Annual Report page 29	N/A	
102-43 Approach to stakeholder engagement	2018 Annual Report page 29	N/A	
102-44 Key topics and concerns raised	2018 Annual Report page 29	N/A	
102-45 Entities included in the consolidated financial statements	2018 Annual Report page 106	N/A	

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
General Disclosures			
GRI 102: General Disclosures	102-46 Defining report content and topic Boundaries	Page 4	N/A
	102-47 List of material topics	Page 4	N/A
	102-48 Restatements of information	N/A	No information restatements have been made during the reporting period.
	102-49 Changes in reporting	N/A	No significant changes from previous reporting periods in the list of material topics and topic boundaries.
	102-50 Reporting period	1 January 2018 to 31 December 2018	N/A
	102-51 Date of most recent report	2017	N/A
	102-52 Reporting cycle	Annual reporting period of 1 January 2018 to 31 December 2018	N/A
	102-53 Contact point for questions regarding the report	Page 30	N/A
	102-54 Claims of reporting in accordance with the GRI Standards	Page 2	N/A
	102-55 GRI content index	Page 21	N/A
102-56 External assurance	Page 2	N/A	
Material Topics			
1. Climate Change Implications			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 37	N/A
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	2018 Annual Report page 37	N/A
GRI 305: Emissions	305-5 Reduction of GHG emissions	2018 Annual Report page 36	Partial disclosure Spark Infrastructure will seek to strengthen reporting in relation to the reduction of GHG emissions across the asset companies.

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
2. Compliance			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 24; 2017 Audit, Risk and Compliance Committee Charter	N/A
GRI 201: Economic Performance	201-4 Financial assistance received from government	Page 18	N/A
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Page 18	N/A
GRI 205: Anti-Corruption	205-1 Operations assessed for risks related to corruption	N/A	Spark Infrastructure's operations are limited to a head office in Sydney CBD, with no risks identified.
	205-2 Communication and training about anti-corruption policies and procedures	Page 19	N/A
	205-3 Confirmed incidents of corruption and actions taken	Page 19	N/A
GRI 206: Anti-Competitive Behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Page 19	N/A
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A	Information unavailable Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies in relation to freedom of association and collective bargaining.
GRI 416: Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A	Information unavailable Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies in relation to the recording of incidents of non-compliance.

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
3. Environmental Impacts			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 36	N/A
GRI 302: Energy	302-1 Energy consumption within the organisation	Page 14	N/A
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	Page 15	N/A
	305-2 Energy Indirect (Scope 2) GHG emissions	Page 15	N/A
	305-5 Reduction of GHG emissions	2018 Annual Report page 36	Partial disclosure Spark Infrastructure will seek to strengthen reporting in relation to the reduction of GHG emissions across the asset companies.
4. Green Initiatives			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 36	N/A
GRI 302: Energy	302-4 Reduction of energy consumption	2018 Annual Report page 36	Partial disclosure Spark Infrastructure will seek to strengthen reporting in relation to the reduction of energy consumption across the asset companies.
GRI 305: Emissions	305-5 Reduction of GHG emissions	2018 Annual Report page 36	Partial disclosure Spark Infrastructure will seek to strengthen reporting in relation to the reduction of GHG emissions across the asset companies.

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
5. Biodiversity and Land Use			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 36	N/A
GRI 304: Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Page 16; 2018 Annual Report page 36	N/A
	304-2 Significant impacts of activities, products and services on biodiversity	Page 16	N/A
	304-3 Habitats protected or restored	Page 16; 2018 Annual Report page 36	N/A
6. Environmental Compliance			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 36	N/A
GRI 307: Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	2018 Annual Report page 37	N/A

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
7. Health and Safety			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 32	N/A
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	2018 Annual Report page 32	N/A
	403-2 Hazard identification, risk assessment and incident investigation	2018 Annual Report page 32-33	N/A
	403-3 Occupational health services	2018 Annual Report page 32-33	N/A
	403-4 Worker participation, consultation, and communication on occupational health and safety	2018 Annual Report page 32	N/A
	403-5 Worker training on occupational health and safety	2018 Annual Report page 32	N/A
	403-6 Promotion of worker health	2018 Annual Report page 33	N/A
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2018 Annual Report page 32-33	N/A
	403-8 Workers covered by an occupational health and safety management system	2018 Annual Report page 16, 18 & 32	N/A
	403-9 Work-related injuries	Page 10; 2018 Annual Report page 33	N/A
	403-10 Work-related ill health	Page 10; 2018 Annual Report page 33	N/A
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	N/A	Information unavailable Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies in relation to the assessment of health and safety impacts of products and services.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A	Information unavailable Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies in relation to incidents of non-compliance concerning health and safety.

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
8. Talent Development and Retention			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 34	N/A
GRI 201: Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	Page 11	N/A
	201-4 Financial assistance received from the government	Page 18	N/A
GRI 401: Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 11	N/A
	401-3 Parental leave	Page 9	N/A
GRI 404: Training and Education	404-1 Average hours of training per year per employee	Page 8	N/A
	404-2 Programs for upgrading employee skills and transition assistance programs	2018 Annual Report page 35	N/A
	404-3 Percentage of employees receiving regular performance and career development reviews	2018 Annual Report page 35	N/A
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	Page 7	N/A
	405-2 Ratio of basic salary and remuneration of women to men	Page 7	N/A
This is not a GRI indicator	Employee engagement	2018 Annual Report page 34	N/A
This is not a GRI indicator	Gender diversity	Page 6	N/A
This is not a GRI indicator	Total workforce by gender, employment type, age group and geographical region	Page 6	N/A
This is not a GRI indicator	Employee turnover rate by gender, age group and geographical region	Page 8	N/A
9. Equality and Discrimination			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 34	N/A

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
10. Community Relations			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 30	N/A
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A	Information unavailable Spark Infrastructure will seek to implement strategies to improve reporting across the asset companies in relation to freedom of association and collective bargaining in relation to operations and suppliers.
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	2018 Annual Report page 30-31	N/A
	413-2 Operations with significant actual and potential negative impacts on local communities	2018 Annual Report page 28-29	Partial disclosure Spark Infrastructure will seek to strengthen reporting in relation to the disclosure of impacts from operations on local communities.
GRI 415: Public Policy	415-1 Political contributions	N/A	Not applicable Spark Infrastructure did not make any political contributions during the reporting year. The Company has a Political Donations and Public Advocacy Policy, which provides that Spark Infrastructure does not make direct monetary contributions or donations to any political party, politician, elected official or candidate for public office. However, the Company may from time to time pay to attend political fundraising or other events where those events allow for discussion and engagement with key decision and policy makers which the Company believes will further its stated intentions with respect to regulatory change as set out in the policy
This is not a GRI indicator	Community investment	Page 12; 2018 Annual Report page 30-31	N/A

GRI CONTENT INDEX

GRI Standard	Disclosure	Page	Comments/Omission
11. Cyber Security			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 41	N/A
This is not a GRI indicator	Prevention Efforts	2018 Annual Report page 41	N/A
12. Customer Satisfaction			
GRI 103: Management Approach	103-1 Explanation of the material topic and its boundaries	Page 4	N/A
	103-2 The management approach and its components	Page 4; 2018 Annual Report page 28	N/A
This is not a GRI indicator	Network reliability	2018 Investor Presentation	N/A
This is not a GRI indicator	Network 2018 performance	2018 Investor Presentation	N/A

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