

A photograph of a man with dark hair tied back, wearing a grey sweater and a blue and white checkered apron, holding a young child with blonde hair. They are in a kitchen with white tiled walls. A potted plant is visible on the right side of the frame. The lighting is warm and focused on the man and child.

# An ESG Reporting Standard for Australian Community Housing

Annual Review  
FY2023-24

Australian Community Housing | July 2025

# Acknowledgment of Country

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SGS Economics and Planning acknowledges that the Aboriginal and Torres Strait Islander peoples of Australia are one of the oldest continuing living cultures on Earth, have one of the oldest continuing land tenure systems in the World, and have one of the oldest continuing land use planning and management systems in the World.

We pay our respects to Elders, past and present, and acknowledge their stewardship of Country over thousands of years.



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# Contents

<b>Foreword</b>	<b>4</b>
<b>Message from CHIA</b>	<b>5</b>
<b>A unified national voice for the community housing sector</b>	<b>6</b>
<b>Executive Summary</b>	<b>7</b>
<b>1. Addressing critical housing supply and affordability challenges</b>	<b>8</b>
1.1 Community housing in 2024	8
1.2 Recent policy developments	10
1.3 The role of an ESG Reporting Standard	14
1.4 Adopter and Supporter spotlight	15
<b>2. ESG review FY23/24</b>	<b>16</b>
2.1 Overview of the Standard	17
2.2 Adopter profile	20
2.3 Environmental dimension	21
2.4 Social dimension	32
2.5 Governance dimension	41
<b>3. The wider sustainability context</b>	<b>52</b>
3.1 Australian sustainability disclosures and initiatives	52
3.2 Global reporting standards, frameworks and industry associations	55
3.3 Refining the Standard for Year 3 (FY24-25)	58
<b>Acknowledgements</b>	<b>59</b>
<b>Appendix A: Adopters and Supporters</b>	<b>60</b>
<b>Appendix B: FY22-23 and FY23-24</b>	<b>61</b>

# Foreword

It is my pleasure to welcome you to the second annual review of the Australian community housing sector's Environmental, Social and Governance (ESG) Standard.

As Chair of Sustainability for Housing, the non-profit company that oversees the UK's Sustainability Reporting Standard for Social Housing (SRS or the Standard), I am a firm believer in the power of ESG reporting. By measuring and reporting on sustainability data in a transparent, comparable and systematic way, organisations are forced to take a hard look at where they are now, where they want to go, and how they plan to get there. Just as importantly, sustainability reporting empowers organisations of all shapes and sizes to take ownership of their sustainability story, demonstrating their commitment to positive environmental and social change to funders, employees, Government, residents and more.

I know firsthand that creating a robust, relevant and sector-specific sustainability standard is no easy task. When I first sat down with leaders from the UK's social housing sector to create something akin to this, we started with a blank piece of paper. What ensued over the next several months was a series of big ideas, meticulous drafting sessions and lively stakeholder engagement, all of which ultimately led to the creation of the SRS in November 2020. The SRS has undergone a measured evolution since then, with UK social housing providers reporting against Version 2.0 of the Standard for the first time in 2024. The SRS has now amassed 170 official Adopters and Endorsers, ranging from

providers of social housing to investors and other financial institutions. Witnessing the yearly sustainability progress of our Adopter community has been one of the most rewarding aspects of overseeing the SRS and is what drives me in my role as Chair each day.

It has been a great pleasure to support the Australian community housing sector's own sustainability reporting journey during this time. Launched in March 2023, the Australian community housing ESG reporting standard aims to standardise the way community housing organisations (CHOs) report on their sustainability progress each year. Just over two years into its existence, the Australian community housing sector already has much to be proud of. With formal support from 23 CHOs, one financial institution and a wide range of 19 additional organisations, the community housing sector's ESG reporting standard is quickly cementing itself as the gold standard for sustainability reporting within the CHO sector in Australia.

Not only has the community housing sector's ESG standard gathered an impressive cohort of support, but the data from reporting CHOs is already proving insightful. For example, in this year's review, we can see that compared to the previous FY 2022/2023 reporting period, a greater number of CHOs identified that they had retrofits planned in the next 12 months. We can also conclude that compared to 2022/2023, a higher proportion of CHOs either report annually on the

Modern Slavery Act, have submitted a Modern Slavery Statement or have a Modern Slavery Policy in place. This data is encouraging and serves as an excellent reminder of all that can be achieved when sustainability performance is measured, monitored and publicly reported.

As you read this second annual review, I encourage you to think about where your own organisation stands in terms of sustainability. Amidst a torrent of international political instability, it is crucial that impact-driven sectors- like the UK social housing sector and the Australian community housing sector – stay the course in investing for a greener and more equitable future. It has been deeply inspiring to witness the progress that the Australian community housing sector has made up to this point, and I look forward to seeing all that it achieves in 2025 and beyond.

Piers Williamson  
Chair, Sustainability for Housing



# Message from CHIA

Welcome to the second annual review of the community housing sector's environmental, social and governance (ESG) reporting standard. Over the last year, the first social and affordable housing projects to be funded through the Commonwealth government's Housing Australia Future Fund have been announced. Together with state and territory initiatives we hope this augurs well for ongoing investment in social and affordable housing to meet the country's housing challenges and contribute to ending homelessness. It is therefore vitally important that benefits arising from this investment are clear to everyone.

The aim of the review is to set out the progress that the sector has made in reporting against the ESG standard and also outline what comes next as we seek to build on what has been achieved to ensure it meets the needs of governments, investors, tenants and our partners in the sector.

The standard was launched in March 2023 to provide a framework for consistent, comparable and transparent reporting by community housing organisations (CHOs) on their ESG performance and to clearly and credibly demonstrate the positive impact they have through their tenancy and asset management and property development activities.

With financial assistance from Housing Australia, the Lord Mayor's Charitable Foundation and many of our community housing members, CHIA has been able to re-engage SGS Economics and Planning and Ritterwald. Both these organisations have been instrumental in the successful implementation of the standard. At the time of reporting, 23 CHOs and 1 financial institution had adopted the standard and a further 19 organisations – comprised of Housing Australia, 6 CHOs, 4 financial institutions and 10 sector partners had committed to supporting the standard.

We know that expectations around transparency and disclosure have risen. We also know that with multiple reporting frameworks and standards, the community housing ESG standard needs to evolve to ensure it retains the confidence and relevance our investors require. So, in recent months we have held consultations with the financial sector, Housing Australia and the sector as part of developing version 2 of the standard. We anticipate launching this later in 2025.

Also critically important to ensure the standard's credibility, strong and independent governance is necessary. This year will see an interim governance structure established and a process for full separation from CHIA mapped out.

We would like to thank all the organisations and individuals who have committed the time and financial support to deliver this project. We also especially thank the CHOs who contributed to this second annual report. We hope that going forward, the standard will become widely adopted and provide transparent, consistent and comparable ESG reporting in the community housing sector.

Wendy Hayhurst  
CEO, Community Housing Industry Association  
(March 2019 - May 2025)



# A unified national voice for the community housing sector

From 26th June 2025, the Community Housing Industry Association and PowerHousing Australia have merged to form Australian Community Housing, the united voice and independent representative body of the Australian community housing sector.

Australian Community Housing will continue its advocacy and engagement with governments, policy makers and the wider community to scale sector capacity so that every Australian has access to safe and secure social and affordable housing.



# Executive Summary



This second Annual Review consolidates the ESG data of 17 CHO Adopters who own and manage an estimated 54,000+ properties – approximately 40% of the social and affordable housing homes owned and managed by the 100 largest Tier 1 and Tier 2 CHOs across Australia.

2 years of ESG reporting reveals significantly improved reporting completeness across the Standard. Many CHOs are now publishing their annual ESG reports, and survey respondents in April 2025 told us that becoming an Adopter was positively shaping organisational strategy and culture around sustainability initiatives.

The launch of the ESG Reporting Standard in March 2023 paved the way for the Australian community housing sector to tell the story of their social, environmental and governance impact. The Standard is currently voluntary, self-certifying, and builds on a tried and tested model from the UK, therefore encouraging global alignment in the advancement of the social and affordable housing sector.

In Australia, there are now 44 Adopters and Supporters of the Standard, comprising CHOs, lenders and investors, and sector partners. A partnership approach between governments and institutional investors is key to accelerating a national, cross-sectoral response to Australia's housing crisis.

The Standard is central to activating this opportunity. CHO and funder adoption of the Standard would directly shape a co-ordinated and complementary funding environment, facilitating the exchange of quality ESG data between lender and borrower. It is also vital for the sector-specific ESG Standard to reflect the materiality focus of CHOs, as these data will no doubt shape the competitive differentiation of the Australian community housing sector.

The vision for the Standard to be widely adopted across the Australian community housing sector means that plans are underway to fine-tune the criteria and alignment with global frameworks. Work has already commenced to develop version 2 of the Standard, to be published later in 2025 and operational for Year 3 reporting. Version 2 will incorporate insights from 2 well-attended and content rich discussions held in April and May 2025 with almost 50 CHOs, lenders, and investors, supplemented by wider consultation planned in August 2025.

Having grown the Adopter and Supporter base, as well as setting the course for (and expectations of) annual reporting, the Standard now requires a focus on its future governance. This will enable the Standard to evolve under independent stewardship of a separate governing entity.

# 1. Addressing critical housing supply and affordability challenges

## 1.1 Community housing in 2024

The community housing sector plays a vital role in the Australian social housing sector. 2023 data from the Australian Institute of Health and Welfare shows that community housing represents 26% (114,150 dwellings) of social housing dwellings nationally and provides housing to 25%, or 105,000 social housing households nationally.<sup>1</sup> At the state and territory level, the proportionate share varies. Although public housing households have the largest representation in most states and territories (67% nationally), Tasmania is an outlier, with 65% of Tasmanian social housing households in community housing.<sup>2</sup>

Community housing organisations (CHO) provide rentals to low and moderate income and special needs households who are otherwise unable to afford safe and secure private rental without assistance. Critically, this support provides a stable foundation and safety net for CHO tenants to enhance their mental and physical wellbeing, to pursue educational and employment opportunities, and to access support services.

The 4th edition of the Australian Community Housing Industry Profile 2023<sup>3</sup> highlights that there are over 134,200 social and affordable homes managed by the 108 largest Tier 1 and Tier 2 CHOs. This is an increase of almost 16,000 homes since the capture of the first profile in 2020. These 108 CHOs collectively deliver around 95% of all community housing in Australia. The largest of the CHOs manages almost 11,000 homes nationally, and the national distribution reflects population, community need, and the losses of affordable homes at the conclusion of the National Rental Affordability Scheme (NRAS).<sup>4</sup>



1. AIHW (2024), 'Housing assistance in Australia', <https://www.aihw.gov.au/reports/housing-assistance/housing-assistance-in-australia/contents/households-and-waiting-lists>

2. Ibid.

3. Pending publication.

4. Ibid.

TABLE 1: CHOS OPERATING IN EACH JURISDICTION, JUNE 2023

Jurisdiction	Tier 1	Tier 2	ATSICHO Tier 1	ATSICHO Tier 2	Total CHOs	Multi-jurisdictional CHOs
Australian Capital Territory	2	4			6	4
New South Wales	22	10		6	38	12
Northern Territory	2	1		3	6	2
Queensland	8	10		1	19	7
South Australia	7	9			16	4
Tasmania	4	1			5	4
Victoria	13	24	1	-	38	7
Western Australia	3	7			10	3
National	61	66	1	10	108*	

Source: 2023 Data Digest (CHIA). \*Total unique CHOs is 108. The sum of 'total CHOs' by State/Territory exceeds 108, as these figures include CHOs operating across multiple jurisdictions.



## 1.2 Recent policy developments

At the federal level, the National Housing Accord, published in 2022 and updated in 2023, continues to co-ordinate housing delivery between all levels of government, investors and the residential development, building and construction sectors to deliver 1.2 million new and ‘well-located homes’<sup>5</sup> over 5 years from 1 July 2024 to 2029.<sup>6</sup> The mechanisms for unlocking supply include supporting capacity and resilience of the community housing sector, agreement on affordable housing targets by state and territory, commitments to expediting zoning, planning and land release, as well as the provision of funding.<sup>7</sup>

The Housing Australia Future Fund Facility (HAFFF) and the National Housing Accord Facility (NHAF) will collectively provide government subsidy to support the delivery of 20,000 new social homes and 20,000 new affordable homes nationally by 2029. Funding Round One was live between 15 January and 22 March 2024, with the initial pipeline of 185 preferred projects announced on 16 September 2024. Collectively, the initial pipeline would deliver more than 4,200 social and 9,500 affordable homes (totalling more than 13,700); more than a third of the 40,000 target.<sup>8</sup> Funding Round Two was live between 16 December 2024 and 31 January 2025 and included a focus on increasing social housing.<sup>9</sup>

On 31 March 2025, Housing Australia provided an update on projects by funding agreement status.<sup>10</sup> 91 projects have a signed funding agreement, totalling 8,246 social and affordable homes, and a further 92 preferred applicants are pending finalisation of funding agreements to deliver 5,565 social and affordable homes<sup>11</sup> (Table 2).

5. See here for a consideration of ‘well-located’: AHURI (2025), ‘What are well-located homes?’, <https://www.ahuri.edu.au/analysis/brief/what-are-well-located-homes>

6. Australian Government (2024), ‘Delivering the National Housing Accord’, <https://treasury.gov.au/policy-topics/housing/accord>

7. *Ibid.*

8. Housing Australia (2024), ‘Housing Australia announces initial pipeline of housing for the Housing Australia Future Fund and National Housing Accord’, <https://www.housingaustralia.gov.au/media/housing-australia-announces-initial-pipeline-housing-housing-australia-future-fund-and>

9. Housing Australia (2024), ‘About Funding Round Two’, [https://www.housingaustralia.gov.au/sites/default/files/2024-12/HAFFF%20Funding%20Round%20Two%20Factsheet\\_Dec%202024.pdf](https://www.housingaustralia.gov.au/sites/default/files/2024-12/HAFFF%20Funding%20Round%20Two%20Factsheet_Dec%202024.pdf)

10. Housing Australia (2025), ‘Update on Funding Round One contracting under the Housing Australia Future Fund Facility and National Housing Accord Facility’, <https://www.housingaustralia.gov.au/media/update-funding-round-one-contracting-under-housing-australia-future-fund-facility-and>

11. Housing Australia (2024), ‘Funding Round One update’, <https://www.housingaustralia.gov.au/sites/default/files/2025-03/Funding%20Round%20One%20Website%20Update%20-%2031%20March%202025.pdf>

TABLE 2: SOCIAL AND AFFORDABLE HOMES TO BE DELIVERED UNDER HAFFR ROUND ONE AND THE NHAFF, 31 MARCH 2025

Jurisdiction	Contracted ESG Adopter/Supporter (N / Y)		Pending funding agreement ESG Adopter/Supporter (N / Y)		Total homes, all applicants	Total homes, CHO Adopters / Supporters	Share of homes to be delivered by CHO Adopters/ Supporters
	N	Y	N	Y			
Australian Capital Territory	557	40	157	55	<b>809</b>	95	12%
New South Wales	1,324	1,284	724	5	<b>3,337</b>	1,289	39%
Northern Territory	-	-	36	74	<b>110</b>	74	67%
Queensland	1,085	104	-	-	<b>1,189</b>	104	9%
South Australia	78	163	636	47	<b>924</b>	210	23%
Tasmania	146	-	333	-	<b>479</b>	0	0%
Victoria	2,940	302	203	757	<b>4,202</b>	1,059	25%
Western Australia	186	37	2,179	359	<b>2,761</b>	396	14%
National	<b>6,316</b>	<b>1,930</b>	<b>4,268</b>	<b>1,297</b>	<b>13,811</b>	<b>3,227</b>	<b>23%</b>
	<b>8,246</b>		<b>5,565</b>				

Source: SGS Economics & Planning (2025), Housing Australia (2025).

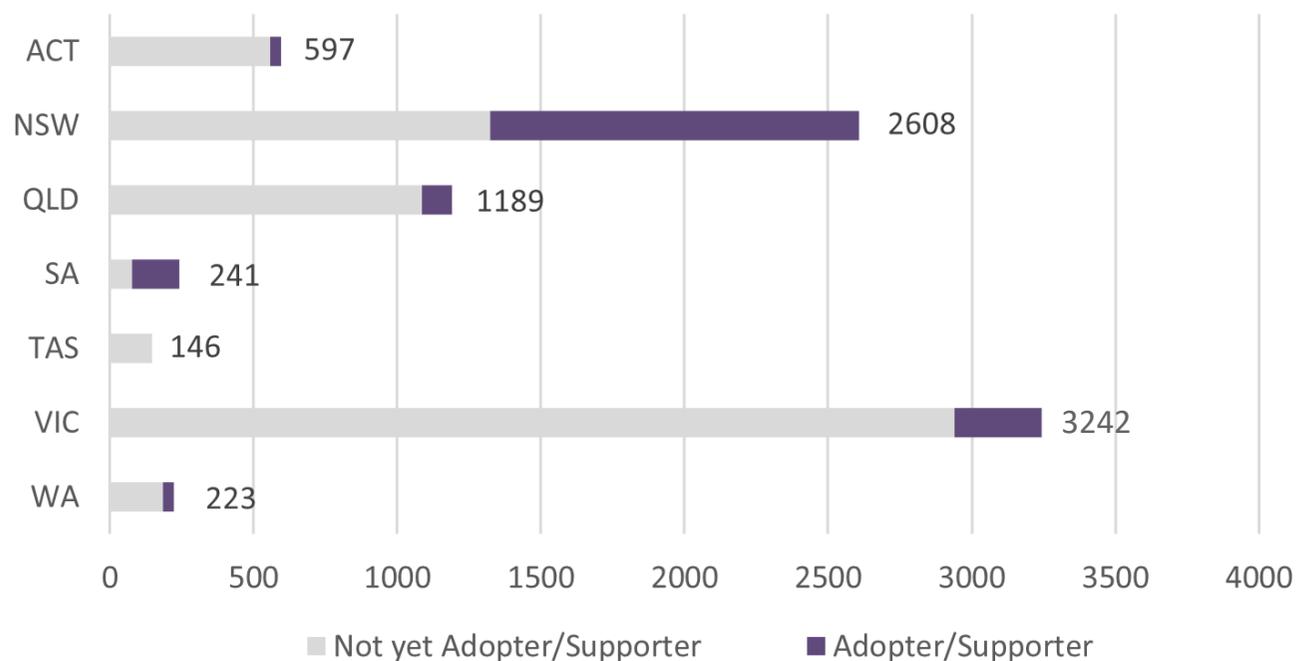
The figures above reflect all applicant types, as the first funding round under the HAFF and NHAF program was available to registered charities, State and Territory Governments and Local Governments, and Special Purpose Vehicles with one of the other eligible entities as a member.

An analysis of Round One projects (contracted and those pending funding agreement) by entity type reveals approximately:

- 7,250 homes with 45 ‘established’ CHOs as applicants
- 2,500 homes with 6 State Government Department / Agencies as applicants
- 800 homes with 2 newer entities (including a Special Purpose Vehicle) as applicants
- 3,000 homes to be delivered via housing developer and manager partnerships with CHOs.

An analysis of project detail highlights that 29 of the 91 contracted projects are led by CHO Adopters and Supporters of the Standard. These projects are set to deliver 1,930 social and affordable homes nationally (Figure 1). A further 17 of 92 projects under Funding Round One with funding agreements pending are being led by CHO Adopters and Supporters of the Standard. These projects awaiting contract close are expected to deliver 1,297 social and affordable homes (Figure 2).

FIGURE 1: NUMBER OF SOCIAL AND AFFORDABLE HOMES CONTRACTED, HAFF/NHAF FUNDING ROUND ONE, 31 MARCH 2025

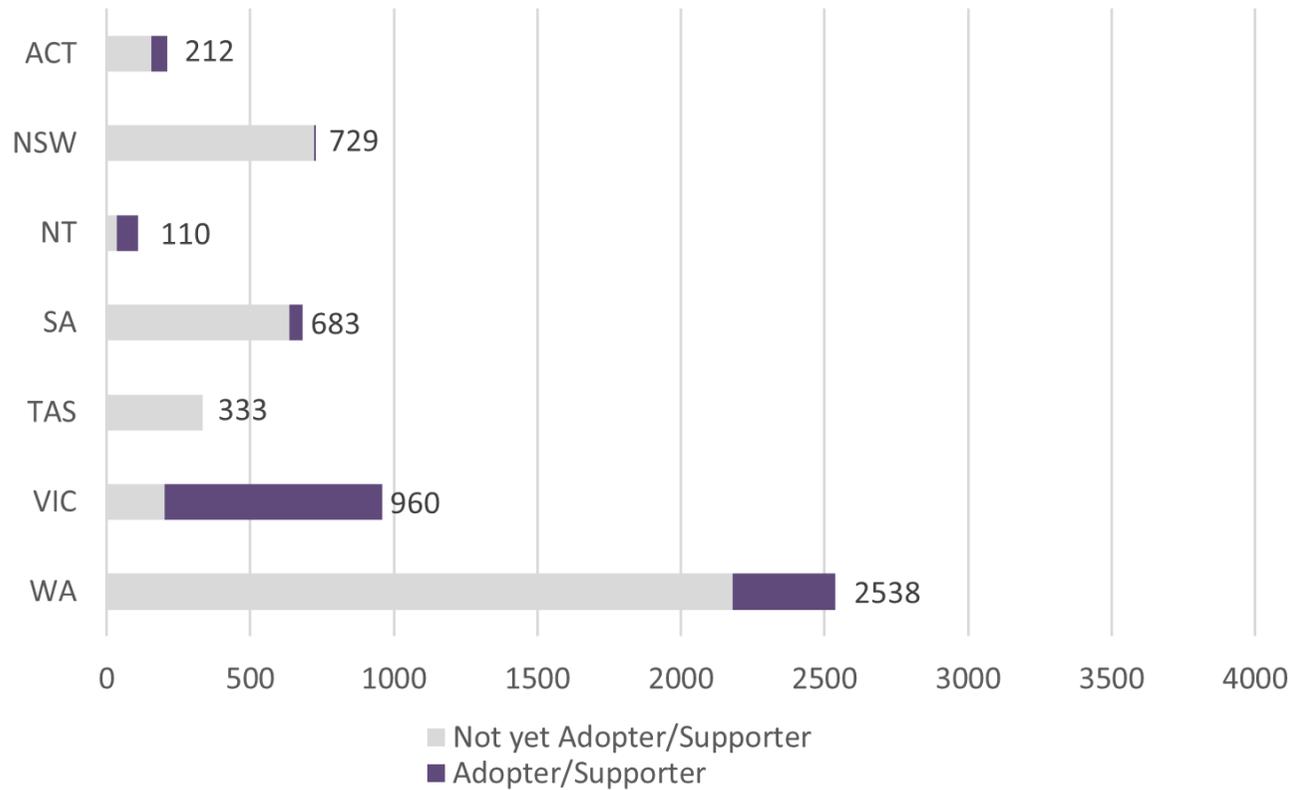


Source: SGS Economics and Planning (2025), Housing Australia (2025). Note: Data labels indicate total social and affordable homes (i.e. all applicants regardless of ESG Adopter and Supporter status) by state and territory.

<sup>19</sup>Housing Australia (2024), 'Housing Australia Future Fund Facility and National Housing Accord Facility', <https://www.housingaustralia.gov.au/sites/default/files/2024-01/HAFF%20NHAF%20Fact%20Sheet%20-%20Faith-based%20organisations.pdf>

<sup>20</sup>CHIA analysis of Housing Australia (2025) 'Housing Australia Future Fund Facility and National Housing Accord Facility Funding Round One update', <https://www.housingaustralia.gov.au/sites/default/files/2025-03/Funding%20Round%20One%20Website%20Update%20-%2003%20March%202025.pdf>

FIGURE 2: NUMBER OF SOCIAL AND AFFORDABLE HOMES PENDING FUNDING AGREEMENT, HAFF/NHAF FUNDING ROUND ONE



Source: SGS Economics and Planning (2025), Housing Australia (2025). Note: Data labels indicate total social and affordable homes (i.e. all CHOs regardless of ESG Adopter and Supporter status) by state and territory.

### 1.3 The role of an ESG Reporting Standard

Previous estimates of non-government capital investment in social and affordable housing to meet demand by 2051 – between \$141.8 and \$752.6 billion nationally<sup>14</sup> – clearly show that a partnership approach between governments and institutional investors is much needed.

In 2024, CHIA published the first Annual Review, highlighting the role of private finance and institutional capital in accelerating a national, cross-sectoral response to Australia's housing crisis. At present, Housing Australia is the major lender to the community housing sector, approving almost \$880 million in Affordable Housing Bond Aggregator (AHBA) loans in FY2023-24 to fund 2,400 social and affordable homes. Since inception in 2018, Housing Australia has approved \$4.1 billion in AHBA loans to registered CHOs to support the development of more than 18,800 social and affordable homes while saving the sector an estimated \$740 million in interest and fees.<sup>15</sup>

There is no doubt a dormant opportunity in Australia to stimulate private investment at scale. In the UK, capital to build affordable housing is 70% privately sourced, more than double the proportionate share in the 2000s.<sup>16</sup> In the UK, continuity of government grant support has stimulated the development of new social and affordable housing by strengthening providers' balance sheets, creating stability in the funding environment and encouraging investor confidence. 37 major funders who provide almost all of

the £140 billion of private finance to the UK social housing sector have adopted the UK Sustainability Reporting Standard (SRS) for Social Housing, on which the Australian standard is based.<sup>17</sup> UK funder adopters have seen benefits in streamlined data exchange, quality, and the provision of more useful information to assess ESG performance in the social housing sector.<sup>18</sup>

The Standard is key to activating this opportunity. CHO and funder adoption of the Standard would directly shape a co-ordinated and complementary funding environment and therefore:

- Affirm the importance and oversight of progress on key sustainability metrics
- Accelerate the housing provider response on sustainability actions and long-term planning
- Attract greater volume and diversity of funds into the community housing sector
- Improve the landscape of affordable housing in Australia
- Enrich the financial and social wellbeing of everyday Australians through safe, secure, affordable homes.



14. CHIA (2023), 'An ESG Reporting Standard for Australian Community Housing', [https://www.communityhousing.com.au/wp-content/uploads/2023/03/CHIA-ESG-Reporting-Standard-Final\\_0803.pdf](https://www.communityhousing.com.au/wp-content/uploads/2023/03/CHIA-ESG-Reporting-Standard-Final_0803.pdf)

15. Housing Australia (2024), 'Housing Australia loans fund an additional 2,400 social and affordable homes in 2023-24', <https://www.housingaustralia.gov.au/media/housing-australia-loans-fund-additional-2400-social-and-affordable-homes-2023-24>

16. Housing Australia (2023), 'Analysis on international private finance and institutional investment to fund the delivery of social and affordable housing', <https://www.housingaustralia.gov.au/media/analysis-international-private-finance-and-institutional-investment-fund-delivery-social-and>

17. Sustainability for Housing (2024), 'SRS Annual Review, July 2024', <https://sustainabilityforhousing.org.uk/wp-content/uploads/2024/09/sfh-annual-report-2024.pdf>

18. Sustainability for Housing (2024), 'Social housing ESG reporting standard delivering better data to funders, review finds', <https://sustainabilityforhousing.org.uk/social-housing-esg-reporting-standard-delivering-better-data-to-funders-review-finds-2/>

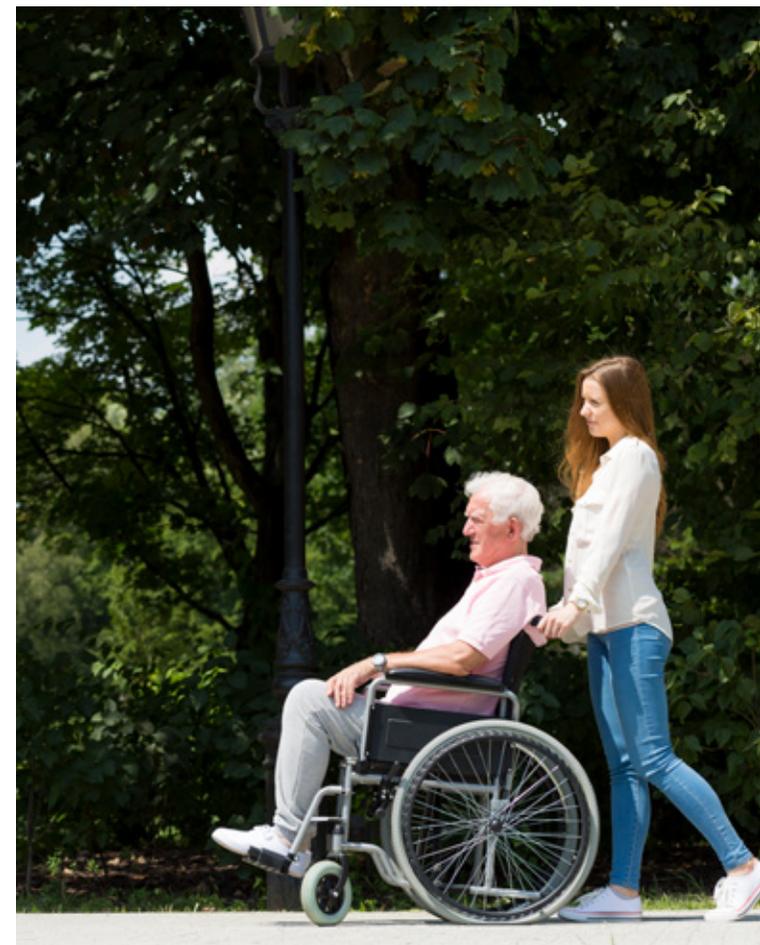
## 1.4 Adopter and Supporter spotlight

As of April 2025, there are 44 Adopters and Supporters of the Standard from the community housing and finance sectors as well as from sector partners. A detailed list is provided in Appendix A. 17 of 22 CHO Adopters reported against the Standard for the FY23-24 Annual Review (see Chapter 2); an increase from 14 Adopters who completed ESG reporting in FY22-23. There are now 13 CHOs who have reported against the standard in both years.

In 2024, Housing Australia signalled an intention to embed 8 of the 41 criteria in the Standard as baseline reporting requirements for availability payments under the HAFFF and NHAF programs.<sup>19</sup> Over the past 3 years, Housing Australia has supported the ESG reporting standard for Australian community housing through co-sponsorship and participation in the Steering Committee.

Recent developments from lender and investor Supporters of the Standard include Conscious Investment Management's \$400 million+ of impact capital and investments across social and affordable housing, Specialist Disability Accommodation (SDA), distributed rooftop solar, carbon farming and social impact bonds. CIM made 2 new major investments in 2024. In 2024, CIM became a Signatory of the Operating Principles for Impact Management (OPIM).<sup>20</sup> The OPIM acts as a global framework for investors to guide the design and implementation of their impact management systems, ensuring that impact considerations are integrated throughout the investment lifecycle.

Lighthouse Infrastructure, now Socia Investors, in 2023 secured Australia's first social loan dedicated to funding SDA. This loan exceeds \$130 million and was issued in equal parts by the Commonwealth Bank of Australia (CBA) and National Australia Bank (NAB).<sup>21</sup> The loan will enable the expansion of SDA assets within Lighthouse's Australian Disability Accommodation Projects Trust 2 Fund. In 2024, Lighthouse Infrastructure partnered with Inclusive Housing Australia (IHA) to increase the delivery of new housing projects and purpose-built SDA in inclusive communities nationwide.<sup>22</sup>



19. Housing Australia (2024), 'Social Bond Report 2023-24', [https://www.housingaustralia.gov.au/sites/default/files/2024-10/Housing%20Australia\\_Social\\_Bond\\_Report\\_2023-24.pdf](https://www.housingaustralia.gov.au/sites/default/files/2024-10/Housing%20Australia_Social_Bond_Report_2023-24.pdf)

20. Ibid.

21. Lighthouse Infrastructure (2023), Lighthouse Infrastructure secures Australia's first social loan for Specialist Disability Accommodation from CBA and NAB, <https://lighthouseinfrastructure.com/lighthouse-infrastructure-secures-australias-first-social-loan-for-specialist-disability-accommodation-from-cba-and-nab/>

22. Inclusive Housing Australia (2024), IHA to expand inclusive communities via a new partnership with Lighthouse Infrastructure, <https://www.inclusivehousing.com.au/blog/2024/06/26/iha-to-expand-inclusive-communities-via-a-new-partnership-with-lighthouse-infrastructure/>

## 2. ESG review FY23/24

This chapter aggregates the ESG data provided by 17 of 23 CHO Adopters of the Standard. This is compared to 14 CHOs who reported against the Standard in Year 1. The Standard is self-certifying at present, meaning that Adopters are not required to seek independent assurance. SGS Economics and Planning has sought to validate the data in the case of outliers or where there is significant change from FY22-23 reporting. Note also that this analysis represents a snapshot of the sector. This profile should not be generalised to represent the Australian community housing sector, as existing CHO Adopters are predominantly larger, Tier 1 and 2 organisations. Over time, as more CHOs adopt and report against the Standard and the ESG dataset expands to allow longitudinal analysis, a richer analysis of the sector's ESG performance will emerge.

A comparison of reporting completeness between FY22-23 and FY23-24 shows overall improvement across the Environmental, Social and Governance reporting dimensions (Table 3). In FY23-24, 29 of the 41 criteria attracted a 100% response rate compared to 18 criteria in FY22-23.

All criteria attracted a higher response rate in FY23-24 compared to the prior year. A detailed comparison of reporting completeness by criteria is provided in Appendix B.

TABLE 3: COMPARISON OF FY22-23 AND FY23-24 REPORTING COMPLETENESS

Dimension	Response rate	FY22-23 # criteria	FY23-24 # criteria
Environment 12 criteria	100% response rate	4	8
	>80% response rate	4	3
	>80% response rate	4	1
Social 12 criteria	100% response rate	6	6
	>80% response rate	5	6
	<80% response rate	1	-
Governance 17 criteria	100% response rate	8	15
	>80% response rate	4	2
	<80% response rate	5	-

Source: SGS Economics and Planning (2025)



## 2.1 Overview of the Standard

The Standard, launched in 2023, is a strongly recommended, sector-specific disclosure tool for CHOs to demonstrate their ESG credentials. The Standard contains 41 criteria across 12 themes (Table 3). As a set of indicators, they are generally distinct from the non-financial data sought for the standard compliance assessments under the National Regulatory Code.<sup>23</sup> However, some elements are common. These include the Standard's criteria on tenant / resident satisfaction (C21), the number of complaints and actions in response (C22), and criteria under the governance dimension (C25-C41), all of which are present in the standard compliance return.

It is vital for a sector ESG Standard to reflect the materiality focus of the community housing sector, as well as that of key stakeholders. A sector Standard that is narrowly constructed – either in the number of criteria or in its areas of ESG focus – is not helpful, because it impedes the ability to accumulate sector-scale data over time. It is this sector-wide view that informs the competitive differentiation of the Australia community housing sector, and which begins to forge cross-sectoral collaboration. These are key considerations for refining version two of the Standard.

The first edition of the Standard designates 27 of the criteria as Core and 14 as Enhanced. This is to recognise that ESG reporting is relatively new to the sector and to promote early adoption. 2 years of ESG reporting by CHO Adopters has demonstrated that reporting completeness is reasonably high (~90% of reporting criteria are complete), and that reporting against Enhanced and Core criteria is comparable.

The detailed ESG workbook, version one, is available [here](#). A thematic summary is shown below.

23. NRSCH (2024), 'Standard compliance assessment', <https://nrsch.gov.au/providers/compliance/standard-compliance-assessment.html>

TABLE 4: ESG REPORTING STANDARD FOR AUSTRALIAN COMMUNITY HOUSING, THEMATIC SUMMARY

ESG Dimension	Theme	Rationale
Environmental	E1 Climate Change	<p>This theme addresses how the activities of the housing provider are impacting on climate change, and how they are mitigating the physical risks of climate change. This theme considers current practice, as well as the changes being made to improve performance in the future.</p> <p>The theme is made up of 7 criteria, including Scope of greenhouse gas emissions, energy efficiency actions and related savings, climate risk mitigation actions and the provision of energy management guidance for residents.</p>
	E2 Ecology	<p>This theme addresses how the housing provider is protecting the local environment and ecology.</p> <p>The theme is made up of 2 criteria around green space, biodiversity and pollutant management.</p>
	E3 Resource Management	<p>This theme seeks to identify the extent to which the housing provider has a sustainable approach to materials in both the construction and management of properties.</p> <p>The theme is made up of 3 criteria relating to CHO policy on sourcing materials, waste and water management.</p>
Social	S1 Affordability and Security	<p>This theme addresses the extent to which the housing providers provide long-term homes that are genuinely affordable to those on low incomes.</p> <p>The theme is made up of 5 criteria including the tenure mix of new and existing properties, tenant support for energy bill management and the distribution of rental homes by tenure.</p>
	S2 Building Safety and Quality	<p>This theme addresses how effective the housing provider is at meeting its legal responsibilities to protect residents and keep buildings safe.</p> <p>The theme is made up of 2 criteria: the proportion of homes with up-to-date gas safety checks and fire risk assessments.</p>
	S3 Resident Voice	<p>This theme addresses how effective the housing provider is at listening to and empowering residents.</p> <p>The theme is made up of 3 criteria on accountability for service provision, resident satisfaction and complaints handling.</p>

ESG Dimension	Theme	Rationale
Social	S4 Resident Support	<p>This theme addresses the effectiveness of the initiatives that the housing provider runs to support individual residents.</p> <p>The theme is made up of one criterion relating to the direct or third-party provision of resident support services and their impact on residents' quality of life.</p>
	S5 Placemaking	<p>This theme seeks to highlight the wider set of activities that housing providers undertake to create well-designed homes and places that meet local needs and provide great places for people to live and enjoy.</p> <p>The theme is made up of one criterion relating to CHO engagement with placemaking activities.</p>
Governance	G1 Corporate and Governance	<p>This theme addresses the housing provider's overall structure and approach to governance.</p> <p>The theme is made up of 2 criteria covering code of governance, where applicable, and regulatory findings resulting in action.</p>
	G2 Board and Trustees	<p>This theme addresses how staff are supported and how their wellbeing is considered.</p> <p>The theme is made up of 8 criteria including demographics of the board and the experience and independence of the board.</p>
	G3 Staff Wellbeing	<p>This theme addresses how staff are supported and how their wellbeing is considered.</p> <p>The theme is made up of 6 criteria including salary information, the gender pay gap, adoption of a Reconciliation Action Plan (RAP) and average staff turnover.</p>
	G4 Supply Chain	<p>This theme addresses if the housing provider procures responsibly.</p> <p>The theme is made up of one criterion assessing how ESG factors are considered during procurement.</p>

Source: CHIA (2023)

## 2.2 Adopter profile

### Registration tier

Reporting CHOs in FY23-24 are predominantly Tier 1 providers (94%; 16 providers), followed by Tier 2 (1 provider). Most providers are registered under NRSCH (88%; 15 providers), followed by the Victorian Regulatory System (12%; 2 providers).

### Geographic market

The operational footprint of the 17 CHOs covers all Australian states and territories. Several CHOs operate in several markets and are included in the jurisdictional breakdown as such: over half of reporting CHOs operate in New South Wales (59%, 10 providers), followed by Queensland (35%, 6 providers) and Victoria (29%, 5 providers). 2 providers operate in South Australia, while one provider operates in each of the remaining jurisdictions; Tasmania, Northern Territory, Australian Capital Territory and Western Australia.

### Portfolio size, owned and managed stock

It is estimated that the 17 CHOs collectively own and manage over 54,000 properties, representing approximately 40% of the 134,000 social and affordable housing homes owned and managed by the 100 largest Tier 1 and Tier 2 CHOs.<sup>24</sup>

The majority (10 CHOs) are larger CHOs who own and manage over 2,000 properties, followed by 4 who own and manage between 500 and 1,000 properties. 3 CHOs own and operate between 1,000-2,000 properties.

The proportionate share of owned versus managed stock varies significantly by CHOs. Of the 17 CHOs who submitted FY23-24 ESG reports, 7 CHOs manage more properties than they own. CHO feedback highlights that it would be more insightful if performance against certain ESG indicators were reported based on the owned vs managed classification.

### Vacancy rate

12 CHOs reported vacancy rates ranging from 1 to 15%. 10 CHOs reported vacancy rates of 3% or under, one CHO experienced a vacancy rate of just over 6%, and one CHO reported a vacancy rate of over 10%. High-level data validation revealed several drivers of higher vacancy rates, such as where transitional occupancy arrangements are in place for new developments, or where vacancy rates differ considerably between housing types (e.g. transitional, general low cost) and which therefore impacts average vacancy rates.

### Development pipeline

The development pipeline amongst the 17 CHOs varied considerably. 6 CHOs reported over 600 dwellings in the pipeline, followed by 5 CHOs who reported between 50 and 300 dwellings in the pipeline. 3 CHOs reported fewer than 50 properties, while 3 either did not report against this questions or had nil properties in the pipeline.

### Rental subsidies

7 CHOs indicate that all or close to 100% of their tenants in both owned and managed stock received rental subsidies. 2 CHOs indicated that 80-90% of their tenants in both owned and managed stock received rental subsidies. 2 CHOs reported that between 90 and 100% of their managed received rental subsidies, and another one CHO indicated that between 90-100% of owned stock received rental subsidies. Other CHOs either reported lower proportions of subsidised tenancies or did not provide this information for FY23/24.

24. CHIA (2025), 'Australia's Community Housing Industry in Profile 2023', unpublished.

## 2.3 Environmental dimension

Number	Criteria	Reporting rate*	Rationale
C1	Number and percentage of homes assessed against an energy ratings scheme (e.g. BASIX, NaTHERs)	14	The proportion of homes assessed against an energy ratings scheme ranged between 13-54% of the CHO's portfolio.
	Provide a portfolio breakdown of those assessed by ratings performance (e.g. <6 stars, 6-7, 7-8, 8+ stars).	82%	5 CHOs provided a breakdown by ratings performance, while others provided this for new builds only.

\*Reporting rate is number and percentage of CHOs.

There are several energy ratings schemes in Australia: Green Star (developed by the Green Building Council of Australia), NatHERS (CSIRO), NABERS (now administered by the NSW Department of Environment and Climate) and BASIX (NSW Government). These schemes vary by assessment theme, areas of focus, assessment method, mandatory and voluntary nature, and geographic scope of application.

An analysis by scheme adopted, proportion of homes assessed, and breakdown by ratings performance in FY23-24 shows that:

- 7 CHOs who reported against the Standard said they use the NaTHERS rating scheme. 4 of these CHOs said that they also used BASIX.
- ESG data on the proportion of homes assessed by energy ratings scheme was encoded into several categories (<10%, 10-30% and >30%). 4 CHOs were in the leading category, having assessed between 36 to 54% of existing homes against an energy ratings scheme. A further 4 CHOs had assessed between 13 to 26% of homes, while 1 provider assessed under 10% of homes.
- In terms of a breakdown by ratings performance, 4 CHOs said that, on average, between 20-40% of their homes had a NatHERS rating lower than 6 stars; another 4 CHOs said that 20-40% of homes were rated between 6-7 stars. 3 CHOs said that over 40% of their portfolio were 6-7 stars. Only 3 providers said below 20% of their portfolio were rated 8 stars and over. NaTHERS provides energy ratings for residential dwellings across Australia and a minimum 7-star rating out of 10 is now required for newly constructed houses and units.

FY23-24 ESG reporting illustrates that data quality for this criterion varies by CHO and that the ability to provide a portfolio breakdown by ratings performance, particularly for inherited stock, remains a challenge for some providers.

Number	Criteria	Reporting rate*	Rationale
C2	Report Scope 1, Scope 2 (core) and Scope 3 (enhanced) greenhouse gas emissions separately.	7 41%	7 CHOs reported estimates of greenhouse gas emissions (predominantly Scope 1 and Scope 2 emissions).  2 CHO reported Scope 3 emissions.

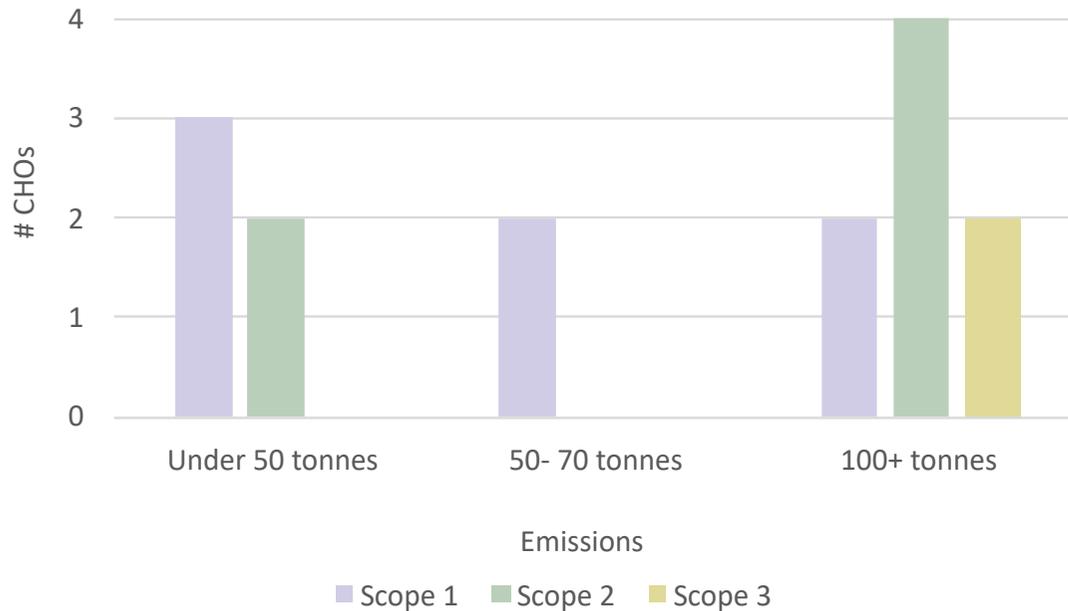
\*Reporting rate is number and percentage of CHOs.

7 CHOs reported Scope 1 emissions. 6 CHOs reported on Scope 2 and 2 CHOs reported on Scope 3 (enhanced criteria) (Figure 4). Some CHOs reflected on their emissions reductions between FY22-23 and FY23-24, noting that vehicle fleet renewals and going paperless had resulted in substantial sustainability improvements.

The responses from the other 10 CHOs who were unable to provide this data for FY23-24 indicates that carbon footprint measurement is either underway or planned for future reporting cycles.

A breakdown of CHOs by emissions is shown below (Figure 4). Note that the scope of emissions reported may vary between CHOs, with some reporting the emissions generated through their business operations and some also including emissions generated through their broader property portfolio. Version 2 of the Standard will include clearer guidance on Scope 1, 2 and 3 inclusions from a CHO perspective.

FIGURE 4: EMISSIONS VOLUME OF REPORTING CHOS



## What are Scope 1, 2, and 3 emissions?

Greenhouse gas emissions (GHG) emissions can be categorised into different scopes based on their relation to an organisation's activities, products, or services. Understanding their context and source informs how organisations mitigate emissions.

The Clean Energy Regulator, which administers the National Greenhouse and Energy Reporting (NGER) Scheme for companies' GHG emissions, energy production, and energy consumption distinguishes each scope as follows:<sup>25</sup>

- Scope 1: Direct emissions released into the atmosphere as a direct result of activities at an organisation's facility. For example, emissions from refrigerants in air conditioning units and transport fuels.
- Scope 2: Indirect emissions released outside an organisation's facility boundary to produce the electricity imported into and used by the facility.
- Scope 3: Broader indirect emissions, such as upstream (e.g. emissions generated in the extraction and production of fossil fuels) and downstream (e.g. tenant energy and water consumption, waste disposal) emissions.

## GHG emissions reporting requirements

On 1 January 2025, Australia's mandatory climate-related financial disclosure regime commenced following the passage of the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024 in September 2024. Affected entities, based on consolidated revenue, consolidated gross assets and employee size thresholds, are required to prepare annual sustainability reports that include GHG emissions. Climate-related financial disclosures will be subject to similar assurance requirements to those in the Corporations Act (2001) Cth for financial disclosures.<sup>26</sup>

It is likely that some CHOs will be subject to this reporting regime in future phases (refer to section 3.1).

## CHO Adopters: Carbon emissions data in practice

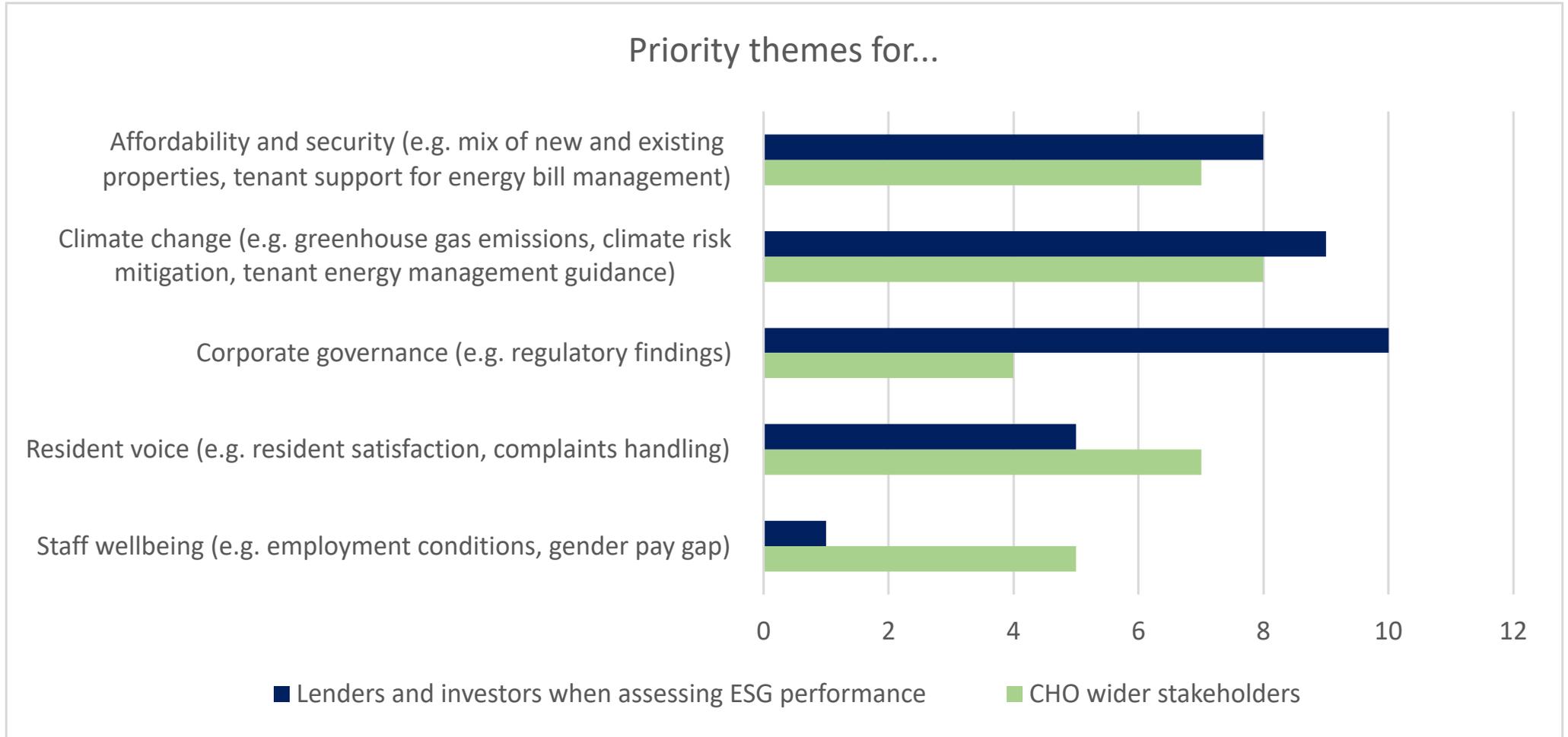
In April 2025, CHO Adopters were surveyed on how becoming an ESG Adopter has shaped organisational strategy and culture around sustainability initiatives, which themes in the Standard were of greatest interest to the CHO's wider stakeholders, and which themes were of greatest interest to lenders and investors when assessing CHO ESG performance.

The results reveal that the majority (10 of 13 respondents) identified 'Climate change (e.g. greenhouse gas emissions, climate risk mitigation, tenant energy management guidance)' as among the top 3 themes in the ESG Standard of greatest interest to their wider stakeholders. 11 of 13 respondents listed Climate Change as among the top 3 themes that their lenders and investors were most interested in when assessing the CHO's ESG performance.

In FY23-24, there remains a capability gap in the community housing sector on carbon emissions reporting, although the reporting data suggests some progress from the prior year.

25. Australian Government (2025), 'Emissions and energy types', <https://cer.gov.au/schemes/national-greenhouse-and-energy-reporting-scheme/about-emissions-and-energy-data/emissions-and-energy-types>  
26. Australian Government (2024), 'Mandatory climate-related financial disclosures', <https://treasury.gov.au/sites/default/files/2024-01/c2024-466491-policy-state.pdf>

FIGURE 3: SURVEY OF CHO ADOPTERS, APRIL 2025



Number	Criteria	Reporting rate*	Rationale
C3	Report what energy efficiency actions the housing provider has undertaken in the last 12 months and what are the related energy savings?	17 100%	Nearly all providers identified retrofits as part of energy efficient actions already completed or underway.

\*Reporting rate is number and percentage of CHOs

Analysis of CHO Adopters' qualitative responses identified 4 key categories of action: implementing retrofits, developing policies and guidelines, adopting new design measures, and piloting new programs.

9 CHOs reported installing solar systems for energy efficiency. Additionally, all providers relied on additional elements, such as a combination of retrofit activities (gas replacements, LED lighting replacements, and energy-efficient heating and cooling systems) and targeted programs (e.g. LED rollouts) to improve energy efficiency. Other energy efficient actions included fleet replacements petrol and diesel vehicles with electric or hybrid vehicles (3 CHOs), working with suppliers to ensure that more efficient appliances are installed in properties, and establishing internal teams to foster a culture of environmental sustainability.

Several CHOs also linked their energy efficiency actions to estimated carbon savings, Scope 1 and 2 emissions reductions, and annual savings for residents from lower consumption.



Number	Criteria	Reporting rate*	Rationale
C4	Report what energy efficiency actions and investments in renewables the housing provider has planned for the following 12 months	16 94%	The majority of CHOs identified planned retrofits – insulation, LED lighting, solar panels, heat pumps, gas replacements, shower head replacements, and reverse cycle air conditioning.  Other planned actions include participating in research projects, accessing funding opportunities, and collaborating with designers and builders to deliver more efficient outcomes.

\*Reporting rate is number and percentage of CHOs

C4 is an Enhanced criterion in the Standard. 15 CHOs identified a range of retrofits for the year ahead: LED lighting, solar panels, heat pumps, gas replacements, installing electric vehicle infrastructure and reverse cycle air conditioning.

9 CHOs provided additional detail about their plans to develop and run educational campaigns for staff and residents, to pilot solar installations subject to successful Community Housing Energy Performance Grant application, to reduce scope 3 emissions, to invest in a hybrid vehicle fleet, to access state government funding opportunities (e.g. the Social Housing Energy Performance Initiative<sup>27</sup>) and to undertake pilot and research projects in partnership with universities. 1 CHO said that an in-home system for monitoring energy usage was supporting tenant education, while another CHO had established a social enterprise to reinvest profits into energy efficiency initiatives for new developments.

Compared to the previous FY2022-2023 reporting period, more CHOs identified they had retrofits planned in the next 12 months. The nature of retrofits proposed is similar to the previous reporting period.

Number	Criteria	Reporting rate*	Rationale
C5	What is the share of homes with rooftop solar installed?	15 88%	Most indicated that a proportion of homes they own and manage have rooftop solar installed.

\*Reporting rate is number and percentage of CHOs

C5 is an Enhanced criterion in the Standard. Most providers indicated that a proportion of homes they own and manage have rooftop solar installed. The breakdown of respondents by proportion of solar-installed homes is as follows:

- 1-10% of homes: 4 CHOs
- 10-20% of homes: 4 CHOs
- 20%+ of homes: 7 CHOs.

Compared to the previous FY22-23 reporting period, more CHOs indicated that at least 20% of homes had rooftop solar installed. It is noted that rooftop solar installations are not always feasible, such as where there are low ratios of roof space per dwelling or due to the property ownership arrangement.

27. Australian Government (2025), 'Social housing energy performance', <https://www.dceew.gov.au/energy/programs/social-housing>

Number	Criteria	Reporting rate*	Key findings
C6	<p>Report how the housing provider is mitigating the following climate risks:</p> <ul style="list-style-type: none"> <li>• Increased flood risk</li> <li>• Increased risk of bushfires</li> <li>• Increased risk of homes overheating</li> <li>• Increased weather risk.</li> </ul>	<p>17 100%</p>	<p>All CHOs who reported against the Standard indicated that they have procedures and strategies for mitigating climate risks, design and building considerations, and education and advice for residents about climate risk mitigation.</p>

\*Reporting rate is number and percentage of CHOs

All CHOs indicated they have procedures and strategies to mitigate climate risks. This included flood modelling to ensure that new projects avoid high-risk flood and wildlife zones, maintaining a fire and flood risk register, safe homes standards which included retrofitting homes, and developing a climate resilience strategy. The responses to this ESG criteria highlighted the diversity of physical and environmental contexts that reporting CHOs operate in.

14 CHOs said that they have design and building considerations in place. This included considered site selection outside of high-risk zones, installing heating and cooling systems, collaborating with builders to ensure developments are appropriate, and selecting appropriate building materials.

4 CHOs also said that they provide education and advice to residents about climate risk mitigation. This included programs that focus on evacuation plans and fire prevention, and providing education on how to prepare for an emergency.

In terms of how the 17 CHOs are mitigating specific climate risks:

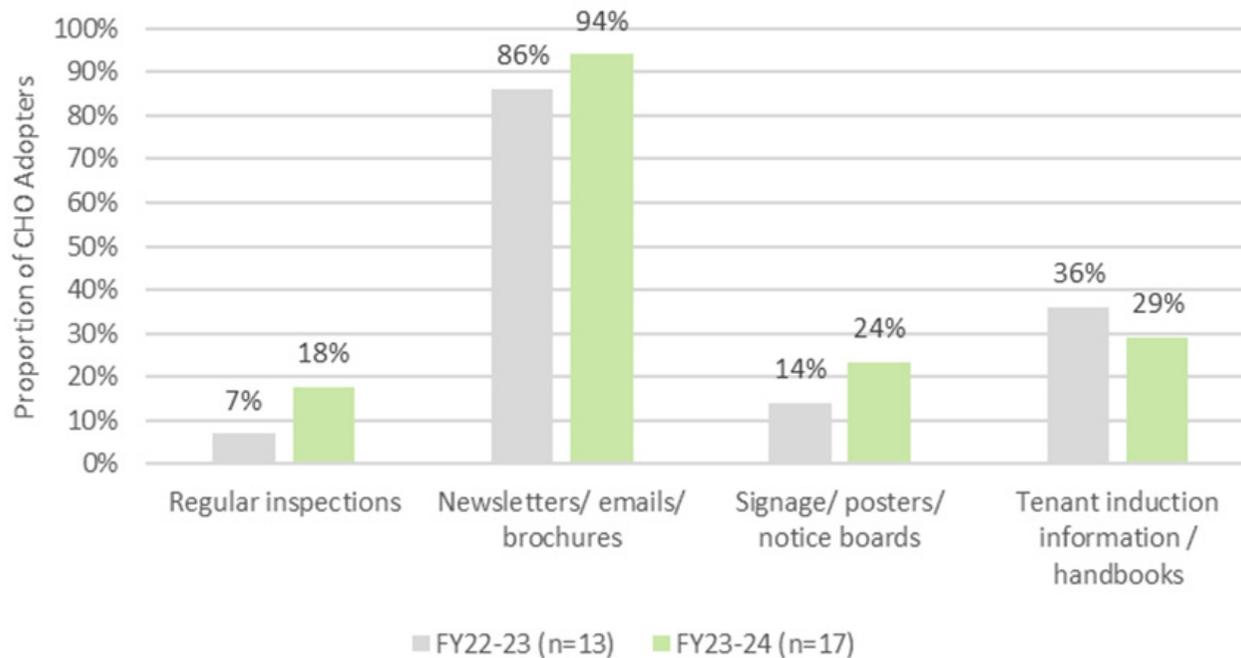
- Increased flood risk: flood modelling (including their regular review in line with emerging data), ensuring sites are outside of flood zones, consulting with architects, builders and specialists to introduce design elements that mitigate flood risk.
- Increased risk of bush fires: establishing buffer zones, using fire resistant materials, ensuring sites are outside bushfire areas, removing high risk debris.
- Increased risk of homes overheating: thermal comfort design considerations, installing ceiling fans and air conditioning, and cross ventilation design measures.
- Increased weather risk: installing power generators for use during blackouts in heat waves and tropical storms, installing gutter guards and removing high risk debris around homes. Some CHOs also operate a centralised service for after hours support and rescue.

Number	Criteria	Reporting rate*	Rationale
C7	Report if and how the housing provider informs residents about correct ventilation and mould prevention, heating, waste recycling etc.	17 100%	All reporting CHOs said that they inform residents about correct ventilation and mould prevention. The majority indicated that they routinely provide information through newsletters, emails and brochures, as well as during tenant inductions.

C7 is an Enhanced criterion in the Standard. 16 CHOs reported that they inform residents about correct ventilation and mould prevention via regular newsletters, emails, and brochures. 6 CHOs also said that they provided relevant information at the point of tenant induction and handover. Several CHOs were also hosting workshops and block meetings to discuss ways to reduce energy consumption, proper waste recycling techniques, repairs and mould prevention. 1 CHO whose tenancy and asset management is outsourced to external service providers noted that current tenancy information does not yet include information for tenants on ventilation and mould prevention practices.

\*Reporting rate is number and percentage of CHOs

FIGURE 5: PROVISION OF RESIDENT INFORMATION ON VENTILATION, MOULD PREVENTION, HEATING, WASTE RECYCLING



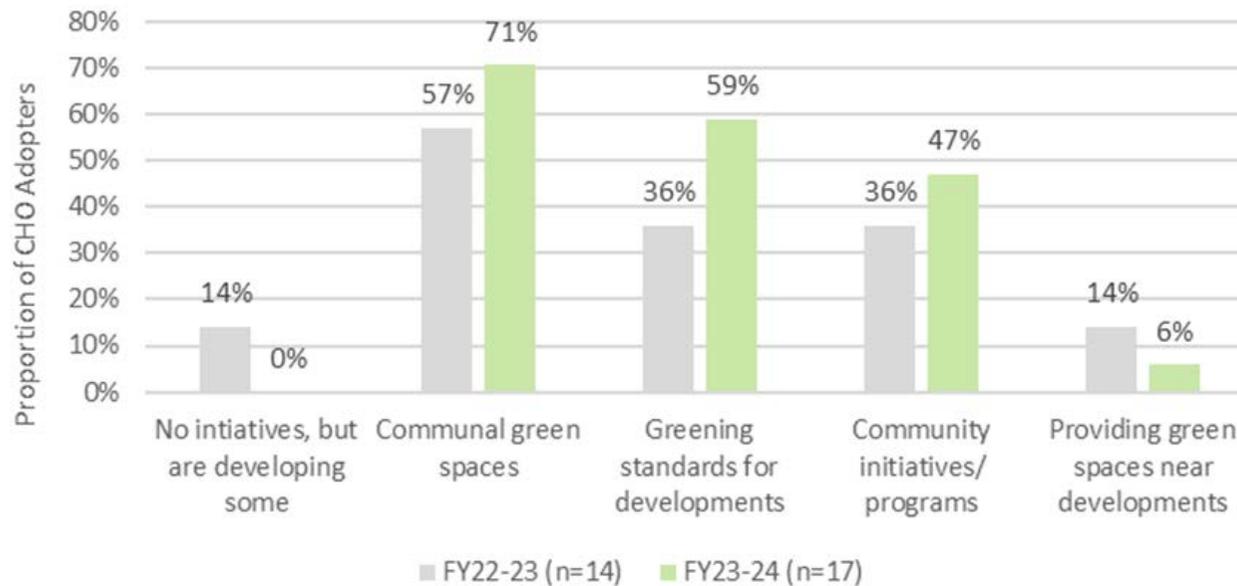
Number	Criteria	Reporting rate*	Key findings
C8	Report how the housing provider is expanding green space and promoting biodiversity on or near their homes.	14 100%	Most providers indicated they provide communal green spaces, followed by implementing greening standards, and community initiatives and programs.

\*Reporting rate is number and percentage of CHOs

CHOs were expanding green space and promoting biodiversity using a range of initiatives:

- 12 CHOs provide communal green spaces such as community gardens and rooftop gardens, native landscaping and deep planting for significant tree species where possible. 1 CHO reported that green space amenities at one of its projects is open to the wider community.
- 10 CHOs adhere to council guidelines or have developed Design Guides that specify minimum thresholds for the proportionate site space dedicated to landscape and/or proportion of native and drought resistant plants.
- 8 CHOs also mentioned wider community involvement in other initiatives such as local community greening and tree planting programs and workshops, the development of tools, e.g. Sustainability Matrix, that prompts designers to consider the viability of an orchard and bee hives, corporate partnerships to provide supplies and volunteer assistance in community garden projects, participation in Royal Botanic Garden Community Greening program, and internal annual garden awards which encourage residents to green their homes.

FIGURE 6: EXPANDING GREEN SPACE AND PROMOTING BIODIVERSITY



Compared to FY22-23, a greater proportion of CHO Adopters reported a combination of several green space initiatives.

Number	Criteria	Reporting rate*	Key findings
C9	<p>Report if the housing provider has a policy in place to actively manage and reduce all pollutants.</p> <p>If so, report how does the housing provider target and measure performance?</p>	<p>17</p> <p>100%</p>	<p>The majority of reporting CHOs indicated that they do not currently have a pollutant management and reduction policy in place but are planning to develop one.</p>

C9 is an Enhanced criterion in the Standard. 2 CHOs said they have a policy in place to manage pollutants throughout the build process for new developments. This includes Environmental Hazards Policy that stipulates the active management and removal of hazardous material where safe and possible and a strategy to target and measure pollutant reduction as part of the CHO's ESG roadmap.

9 CHOs said they do not currently have a pollutant management and reduction policy but plan to develop one – this is similar to FY22-23 reporting results. Although CHOs do not have a formal policy in place, they are nevertheless taking actions to manage pollutants are in place like local government water controls, monitoring air quality and ensuring hazardous building materials are removed correctly.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C10	<p>Report if the housing provider has a policy in place to use or increase the use of environmentally friendly sourced building materials?</p> <p>If so, report how does the housing provider target and measure performance?</p>	<p>17</p> <p>100%</p>	<p>5 CHOs currently have a policy in place.</p> <p>The majority of CHOs who do not have such a policy in place said they planned to develop a policy within the year.</p>

Nearly all CHOs identified that they currently have a policy or requirements in place or are planning to develop a policy this year to increase the use of environmentally friendly sourced building materials. Overall, CHO Adopter responses to this criterion are comparable to the FY22-23 reporting period.

Some CHOs noted that even in the absence of a formal policy, the use of environmentally friendly sourced materials are considered in design guidelines and for some, it is routine practice for them to work with local builders to maximise the use of environmentally friendly materials. For example, some CHOs preference builders who have policies in place to increase the use of environmentally friendly sourced building materials.

It was unclear from the data how most CHOs currently measure performance. 4 CHOs stated that outcomes are not measured, 1 CHO is working towards the development of targets and measurement frameworks, and 1 CHO measures performance through contractual compliance via tender and development agreements with contractors.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C11	<p>Report if the housing provider has a strategy for waste management incorporating building materials?</p> <p>If so, report how does the housing provider target and measure performance?</p>	<p>17</p> <p>100%</p>	<p>Nearly all CHOs identified they currently have a policy in place or are planning to develop a strategy.</p> <p>8 CHOs currently have a strategy, policy or guidelines in place.</p>

\*Reporting rate is number and percentage of CHOs

Nearly all CHOs identified they currently have a policy in place or are planning to develop a strategy for waste management incorporating building materials. 8 CHOs currently have a policy, strategy, or guidelines in place for waste management. Policies and guidelines are embedded in mandatory waste management reports, Design Guidelines, asset management strategies and environmental sustainability policies. A further 5 CHOs indicated they do not have a policy but are planning to develop a policy this year.

One provider indicated that target and performance measurement is through contractual compliance via tender and development agreements with principal contractors. Other CHOs did not indicate how performance is measured.

Overall, CHO Adopter responses to this criterion are comparable to the FY22-23 reporting period.

Number	Criteria	Reporting rate*	Key findings
C12	<p>Report if the housing provider has a policy for water management.</p> <p>If so, report how does the housing provider target and measure performance?</p>	<p>17</p> <p>100%</p>	<p>6 CHOs currently have a policy in place or have embedded practices within Design Guidelines and Management Plans.</p> <p>The majority of CHOs who do not have a water management policy are planning to develop a policy this year.</p>

\*Reporting rate is number and percentage of CHOs

6 CHOs currently have a policy in place or have embedded practices within Design Guidelines and Management Plans. It was unclear how providers measure performance, with 2 providers noting performance is not tracked. Other CHOs did not specify a response to this part of the criterion.

9 CHOs indicated they do not have a dedicated water management policy but are planning to develop one this year. However, many noted that broader sustainability management plans and initiatives were in place to encourage water conservation and reuse. These include water efficient fittings, the integration of rainwater harvesting systems to collect and use rainwater for landscaping, greywater system connections for laundry facilities and toilets, partnerships with Sydney Water on the Water Fix Residential program to address water leaks, and adherence to minimum requirements under the Australian Government's Water Efficiency Labelling and Standards (WELS) scheme.<sup>28</sup>

This is comparable to the previous FY2022-2023 reporting period, where most CHOs are planning to develop a policy this year.

28. Australian Government (2024), 'About the Water Efficiency Labelling and Standards scheme', <https://www.waterrating.gov.au/about#:~:text=The%20WELS%20scheme%20is%20used,looking%20for%20more%20efficient%20products>.

## 2.4 Social dimension

Number	Criteria	Reporting rate*	Key findings
C13	What is the per cent of tenants in social housing (rents charged calculated at 30% or below of income) affordable housing (<75% of market rents), market rent and other (including disability housing, crisis accommodation, other rental support)?	17 100%	All CHOs provided social and/or affordable housing.  6 CHOs said they provide market housing, but this represented a significantly smaller proportion of their homes compared to social and affordable housing.  8 CHOs said they provided other types of housing (disability, crisis and transitional).

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C14	Report the share and number of existing homes (owned and managed) completed (in terms of construction) before the last financial year allocated to tenure (eg. general needs, transitional housing, specialist disability accommodation, housing for indigenous/First Nations people among others). Include homes acquired in the last financial year that were constructed before the last financial year.	16 94%	Almost all CHOs provided a breakdown of existing homes by needs category.  The majority of CHOs' homes are provided as general low-cost homes.  Transitional and disability accommodation generally represented the second-largest share. Few CHOs provided women's and First Nations housing

\*Reporting rate is number and percentage of CHOs

CHO responses to this criterion were encoded according to the following scale: below 10%, 10-40%, 40-60%, 60-80%, 80-100%.

All CHOs reported that social and affordable housing represents the largest share of their portfolio, whereas market and other types of housing typically represent a smaller share:

- 12 CHOs said that between 80-100% of their homes are social housing
- 9 CHOs said <10% of their homes are affordable housing
- 5 CHOs reported <10% of their homes as being market housing
- 7 CHOs reported <10% of their housing being crisis, short term or disability housing (collectively grouped as 'other' for the purposes of the Annual Review) while another CHO said that around 31% of their homes comprised short to medium term accommodation, crisis and specialist disability accommodation.

Compared to the previous FY22-23 reporting period, a greater proportion of CHOs in FY23-24 indicated that the largest shares were of social and affordable housing.

CHO Adopters were asked to provide a breakdown of properties (number and proportionate share) per the following categories:

- General low-cost housing – Social and affordable housing provided on the basis of income and asset criteria, and which does not fall under a more specific category below
- Transitional housing – Housing for people who are homeless or at risk of homelessness. It provides a temporary housing option before tenants move to permanent housing, e.g. public housing, community housing, or the private rental market
- Specialist disability accommodation – The range of housing designed for people with extreme functional impairment or very high support needs so they can live more independently and so other supports can be delivered better and more safely,
- Housing for First Nations people – Dwellings targeted to Aboriginal and Torres Strait Islander tenants
- Housing for other cohorts, e.g. Women’s Housing.

FIGURE 7: EXISTING HOMES BY HOUSING CATEGORY

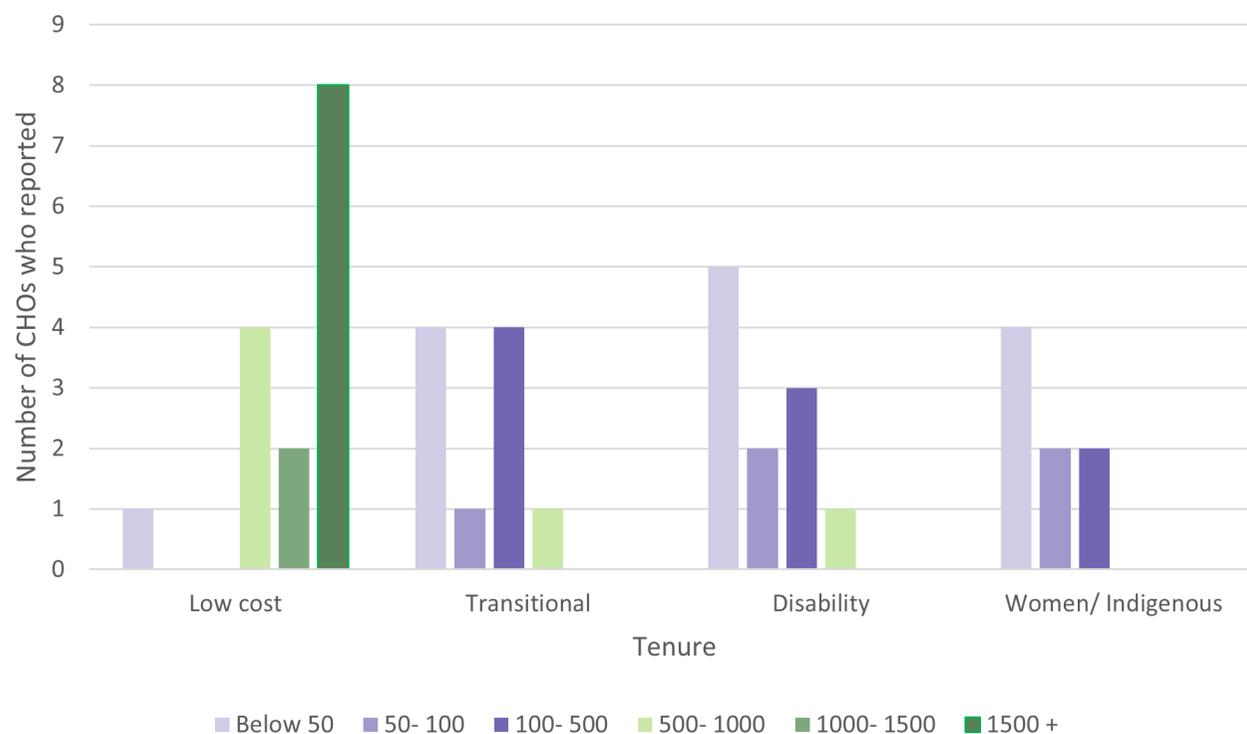


Figure 7 shows that for 8 CHOs who reported against the Standard, the largest share of their homes (accounting for 1,500+ homes per CHO) is general low-cost. 4 CHOs also said they provide a moderate volume of transitional housing (100-500 homes). Overall, and similar to the results of the FY22-23 reporting period, the provision of disability, women’s and Indigenous housing was a small share of homes.

Number	Criteria	Reporting rate*	Key findings
C15	Report the share and number of new homes (owned and managed) completed (in terms of construction) in the last financial year allocated to tenure (eg. general needs, transitional accommodation, housing for indigenous/First Nations people among others). Include homes acquired in the last financial year that were constructed in the last financial year.	14 82%	10 CHOs had completed new homes in the last financial year. The majority of these homes were general low-cost homes.  6 CHOs completed disability accommodation in the last financial year.  4 CHOs said that no new homes were completed or acquired in the last financial year.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C16	Report how the housing provider is supporting residents to manage their energy bills for heating and cooling? For example, ventilation systems, smart devices etc.	17 100%	Resident education programs were the most common action by CHOs to support residents in managing energy bills.  Other actions include completing retrofits and partnerships with external organisations to develop targeted programs.

\*Reporting rate is number and percentage of CHOs

CHOs are using a combination of initiatives to help residents manage heating and cooling bills.

CHO Adopters were asked to report on more recent completions (within the last financial year) by housing category. The distribution across housing categories was comparable to responses to criteria C14:

- 10 CHOs said that new homes were predominantly general low-cost housing. The number of recently completed general low-cost homes per CHO ranged from 7 to 916.
- 6 CHOs reported recently completed disability accommodation, ranging from 1 to 183 homes per CHO.
- 1 CHO had completed 10 transitional accommodation units in the last financial year.

The distribution of recent completions by housing category is overall comparable to the FY22-23 reporting period. FY22-23 reporting indicated more transitional women's and children's, and key worker homes, however this is potentially a function of slight differences in the CHO sample between years.

These initiatives range from education programs and information via newsletters, tenant handbooks, and other channels (14 CHOs) to exploring programs and partnerships with energy providers, local organisations and state governments (9 CHOs). 1 CHO had received ACT government funding for a program to offer tenants free assessments of their energy usage and to advise on energy efficiency improvements. CHOs were also collaborating with researchers and universities on citizen science projects to raise climate awareness and shape energy consumption practices.

8 CHOs said they were undertaking retrofits to install solar and replace appliances (see also responses to criteria C3 and C4). Another 5 CHOs stated that they have heating a cooling measures in place like ceiling fans, window shades, crossflow ventilation and introducing landscaping in specific locations. 1 CHO said they did not currently oversee tenant education and support for managing energy bills.

The FY23-24 results are comparable to the prior year reporting period, where most CHOs also cited tenant education programs as the most commonly used support mechanism.

Number	Criteria	Reporting rate*	Key findings
C17	Report the distribution of rental homes per tenure.	16 94%	16 CHOs reported the proportionate distribution of homes by length of tenure, most of which had been in place for 3-10 years.

C17 is an Enhanced criterion in the Standard. CHOs were asked to report the share of homes by the following length of tenure categories: <1 year, 1-3 years, 3-10 years, and >10 years.

16 CHOs reported a breakdown of homes by the length of the relevant fixed tenancy agreement:

- 9 CHOs reported that most tenancies had been in place for 3-10 years
- 6 CHOs reported 20-40% of tenancies had been in place for 3-10 years
- 10 CHOs reported 20-40% of tenancies had been in place for >10 years.

3-10 years was also the most common tenancy length among CHOs who reported in FY22-23.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C18	Report what per cent of homes with a gas appliance have an in-date, accredited gas safety check?	16 94%	Many CHOs indicated that accredited gas safety checks are not a requirement in their state. However, gas safety inspections are conducted as part of vacancy maintenance and as part of the CHO's own programs.  2 CHOs said that 100% of homes had been checked.

Many CHOs indicated that accredited gas safety checks are not a statutory requirement in their jurisdiction. 2 CHOs said that 100% of their homes had been checked; an uptick from the 4 CHOs who reported 30-77% of their homes as checked in FY22-23. Some CHOs also conduct gas safety inspections as part of vacancy maintenance or as part of the CHO's cyclical servicing programs. 2 CHOs noted that their portfolios had minimal dwellings with gas connection.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C19	Report what per cent of homes have an in-date and compliant Fire Risk Assessment.	17 100%	13 CHOs said that between 90-100% of all homes are subject to and compliant with Essential Safety Measures requirements and Fire Risk Assessments.

12 CHOs stated that between 90 and 100% of homes have an in-date and compliant Fire Risk Assessment. 2 CHOs indicated that 80-90% of homes have an in date and compliant Fire Risk Assessment. The high instance of compliant Fire Risk Assessments amongst providers is due to Essential Safety Measures requirements for all properties, which includes the maintenance of fire protection systems.

1 CHO indicated that it was not a requirement in their jurisdiction. However, they assess homes in high-risk bushfire zones, require 100% of homes to undergo an annual smoke alarm test, and inspect and fire safety systems according to Australian Standard AS1851- Maintenance of Fire Protection Systems.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C20	Report what arrangements are in place to enable residents to hold the housing provider accountable for provision of services?	17 100%	All CHOs cited a combination of channels. Nearly all CHOs reported having a policy or framework in place.

Policies and frameworks varied by CHO, ranging from internal feedback mechanisms to Code of Conduct policies, the compilation of a complaints register, and the establishment of customer forums. Internal policies, surveys, and establishment of feedback platforms were the most common arrangements, which are implemented at various stages of the tenant experience, e.g. post occupancy to gather feedback on new property and settling in.

Several CHOs said that tenant advisory groups (weekly; quarterly), block meetings, and annual resident forums provide opportunities for feedback, to raise issues and to discuss solutions.

These results are similar to the FY22-23 reporting results.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C21	Report how the housing provider measures and acts on Resident Satisfaction (external provision, comparability) and how Resident Satisfaction scores have changed over the last 3 years?	17 100%	<p>All CHOs issue an annual or biannual tenant survey to measure resident satisfaction and gather feedback to inform CHO actions. Insights from surveys are often utilised to improve services, initiate a workplan of improvements, and inform plans.</p> <p>Overall satisfaction scores have remained relatively stable. The largest increase in overall tenant satisfaction since the penultimate survey was 8%, while the largest decrease was 5%.</p>

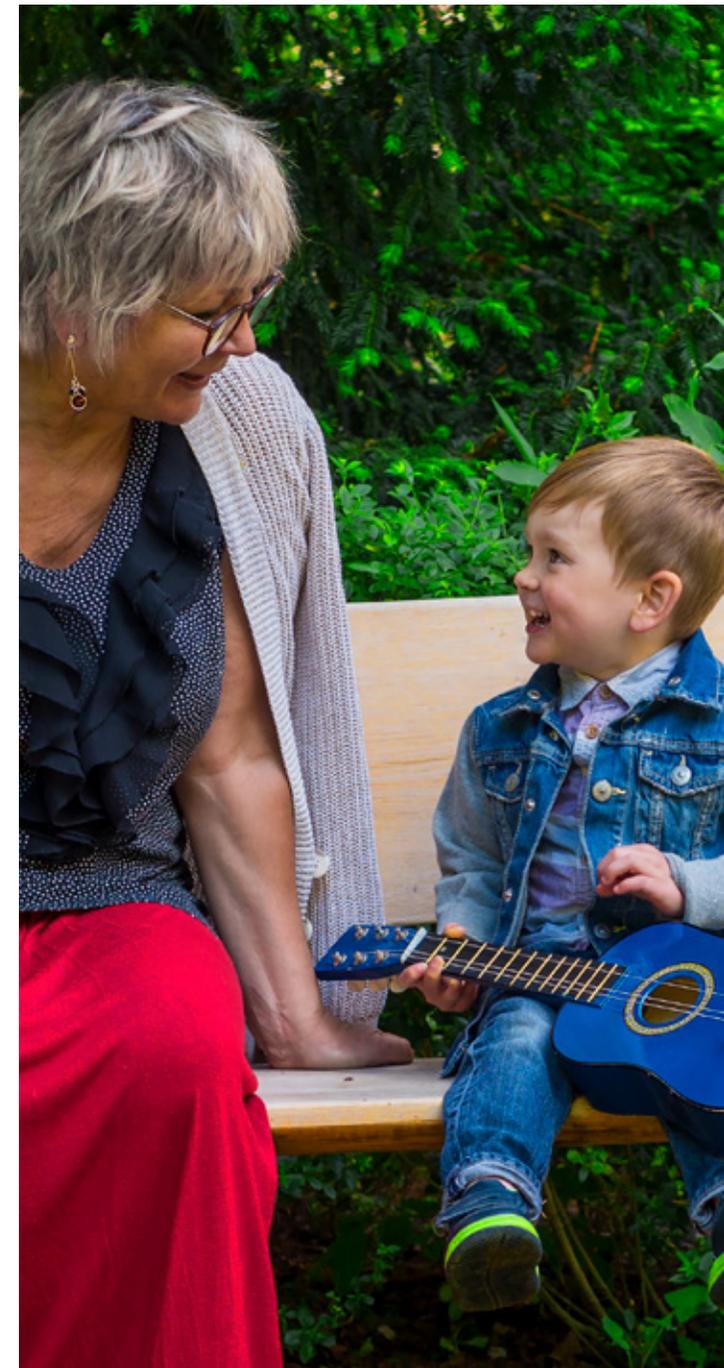
\*Reporting rate is number and percentage of CHOs

All CHOs who reported against the Standard said they use annual or biannual tenant surveys to measure resident satisfaction. Several noted that they engage CHIA NSW to design, prepare and deliver the Annual Tenant Survey.

CHOs indicated that comments received in the survey are followed up and addressed with the tenant. 1 CHO said that alongside the survey, they also provide regular opportunities for tenants to discuss issues through pop up locations and regular engagement events. Insights gained from surveys are often utilised by providers to refine and improve services, identify key themes to act on, and to inform customer service and other action plans.

The overall tenant satisfaction scores reported by CHOs ranged between 74 to 96% in FY23-24, compared to an NRSCH benchmark of 75%. Most CHOs reported that satisfaction scores have remained relatively stable over the past 3 years, either staying the same or varying by several percentage points. 1 CHO reported an 8% increase in overall tenant satisfaction since the penultimate survey, while another CHO reported a 5% decrease. Note that tenant satisfaction scores depend on the item surveyed – overall satisfaction with housing services, repairs and maintenance, and home condition – therefore the wording of this criterion may be refined in the future to standardise responses.

Similarly, previously in FY2022-23 most CHOs indicated that satisfaction scores were above the NRSCH benchmark.



Number	Criteria	Reporting rate*	Key findings
C22	<p>Report the total number of complaints that have been captured by the relevant State or Territory residential tenancy tribunal in the last 12 months.</p> <p>Report if and how these complaints have resulted in a change of practice by the housing provider.</p>	<p>15</p> <p>88%</p>	<p>5 CHOs recorded more than 10 complaints in FY22/23.</p> <p>4 CHOs recorded between 1-5 complaints.</p> <p>Some CHOs noted that complaints had resulted in a change to internal action plans, or approaches to communication and practices.</p>

5 CHOs said that no complaints had been lodged by residents in the past 12 months. 4 CHOs said that there had been 1-5 complaints during the year and 5 CHOs recorded over 10 complaints over the same period. Some CHOs provided further detail on the nature of the complaints, some of which related to real estate agents initiating complaints regarding end of tenancy changes as well as maintenance and maintenance-related compensation. As a results, some CHOs were reviewing customer experience procedures, resource allocations for maintenance, and updating action plans.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C23	<p>Report what support services the housing provider offers to its residents, including those through third party providers and co-designing with residents. How successful are these services in improving residents' quality of life?</p>	<p>17</p> <p>100%</p>	<p>All CHOs have established internal measures and/or referral pathways to support residents.</p>

CHOs undertake a range of initiatives to provide resident support:

- 11 CHOs said they create referral pathways and linkages to support services, which offer specialised support when needed. This included safety assistance, general wellbeing and health advice/programs, financial guidance and targeted support for women and Indigenous communities
- 15 CHOs also said they employ dedicated wellbeing contact, mentor, and support partners who work with tenants to provide wraparound support on health and wellbeing matters, alcohol and substance supports, improve quality of life, and to enhance financial literacy. Many of these programs are targeted to specific population groups, e.g. youth, women and girls, Aboriginal and Torres Strait Islander residents. These supports are also implemented at various stages of the tenant experience to better ensure early intervention and prevention.
- 6 CHOs indicated that survey and other data demonstrates that the services provided have improved residents quality of life since moving in.

\*Reporting rate is number and percentage of CHOs

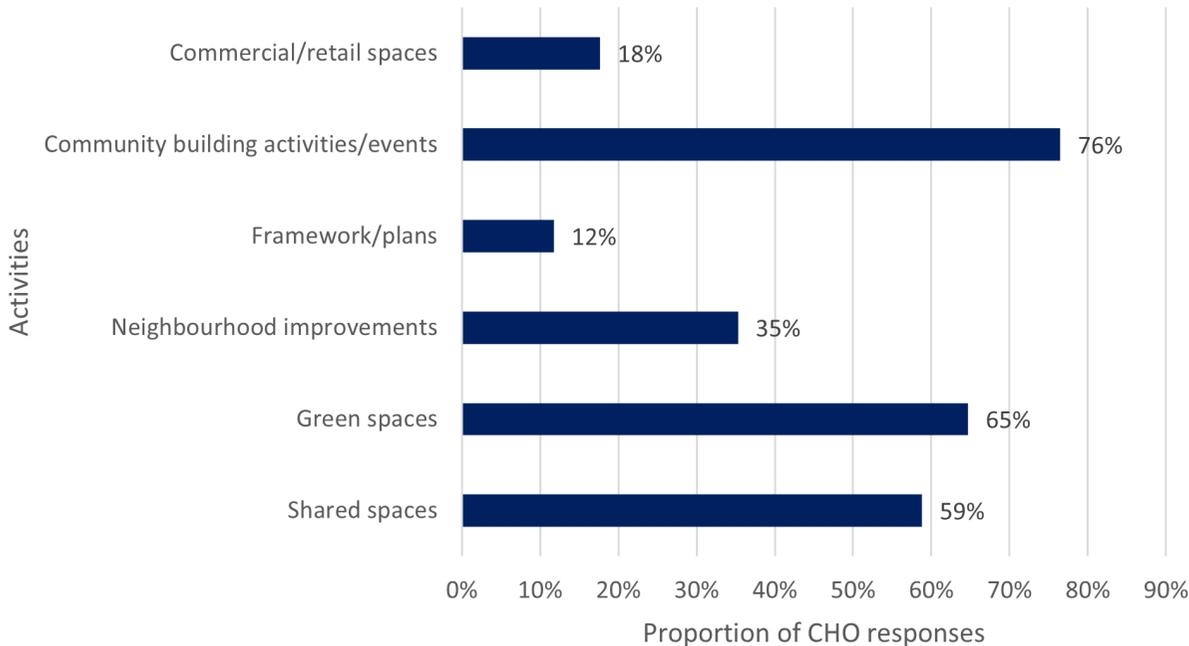
Number	Criteria	Reporting rate*	Key findings
C24	Report examples or case studies of where the housing provider has been engaged in placemaking or place shaping activities, such as playgrounds, small commercial spaces, pedestrian zones, greenspaces, community areas, neighbourhood improvement or accessible property (among others).	16 94%	CHOs engage in a range of placemaking activities. The most common placemaking activities were facilitating community building activities and events, providing green spaces (see also C8), and shared spaces.

\*Reporting rate is number and percentage of CHOs

C24 is an Enhanced criterion in the Standard. CHOs described a range of initiatives to reduce tenants' social isolation, add vibrancy to streetscapes, and improve the vibrancy and liveability of neighbourhoods. The most common placemaking activities were facilitating community building activities and events (13 CHOs), green spaces (11 CHOs) and shared spaces (10 CHOs). Specific initiatives include:

- Community building activities: implementing place plans for the local resident community, inviting residents' suggestions for programs they would like to see (e.g. Kids Yoga, Plant Library, Coffee Club), and activities like group fitness classes, morning teas, recycling programs, garden workshops, community clean up days, food share programs, and Seniors' Hubs.
- Designing and incorporating green spaces: collaboration with service providers to prioritise Connecting with Country principles in building design and landscaping, rooftop gardens, native Indigenous gardens, and speciality green spaces like dog parks
- Designing and incorporating shared spaces: ensuring all properties are designed with disability features to ensure inclusive access, establishing a connection with the streetscape, providing spaces that double as community venue hire for functions and events, and establishing community support hubs with multi-use spaces for local services and social gatherings.

FIGURE 8: CHO PLACEMAKING AND PLACE SHAPING ACTIVITIES



Similar to FY22-23, community building activities and shared spaces continued to be the most common initiatives by CHOs.

## Placemaking and the community housing sector

Placemaking is the process of creating quality places where people want to live, work, play, and learn. Placemaking initiatives can range from small, incremental improvements to elements of place to larger-scale interventions. One measure of success is when placemaking enables residents and visitors to feel safe, welcome, connected, and comfortable and promotes a sense of belonging.

Placemaking is particularly beneficial to community housing tenants whose lived experiences may lead them to use and experience places in ways not adequately accounted for in mainstream planning design and public space management. Although placemaking has received considerable research and policy attention, its intersection with public housing has received little attention despite being a 'route to greater wellbeing'.<sup>29</sup>

### CHIA NSW: Enhancing community engagement and satisfaction through placemaking

In October 2024, CHIA NSW and the UK-based HQN completed a research project to develop a framework for enhancing community engagement and satisfaction across estate communities through placemaking.<sup>30</sup> The framework consists of 8 objectives, under which there are a series of community outcomes and sample metrics that may be tailored to the specific context.

Future research, in consultation with the community housing sector, could build on this research to identify and potentially adopt quantitative placemaking metrics in the Standard.



29. Chisholm, E., Olin, C., Randal, E., Witten, K., & Howden-Chapman, P. (2023). Placemaking and public housing: the state of knowledge and research priorities. *Housing Studies*, 1-26.

30. CHIA NSW (2024), 'Placemaking: Improving services, engagement and satisfaction in estate communities', <https://communityhousing.org.au/placemaking-improving-services-engagement-and-satisfaction-in-estate-communities/>

## 2.5 Governance dimension

Number	Criteria	Reporting rate*	Key findings
C25	Which Code of Governance does the housing provider follow, if any?	17 100%	All reporting CHOs are registered under the relevant regulatory framework (NRSCH or VRS).

\*Reporting rate is number and percentage of CHOs

All CHO Adopters are registered under the relevant regulatory framework, either the NRSCH or VRS. Some CHOs are registered under both regulatory schemes.

8 CHOs said they followed a Code of Governance (most commonly the Australian Charities and Not-for-profits Commission Governance Standards). Other Codes of Governance that CHOs adhere are the Australian Service Excellence Standards Quality Framework and the ASX's Corporate Governance Council Corporate Governance Principles and Recommendations.

Number	Criteria	Reporting rate*	Key findings
C26	Report if the housing provider has been subject to any adverse regulatory findings in the last 12 months (data protection breaches, bribery, money laundering, HSE breaches etc) that resulted in enforcement or other equivalent action?	17 100%	No CHOs were subject to adverse regulatory findings in FY23-24.

None of the 17 CHOs in this Annual Review were subject to adverse regulatory findings in the past 12 months, consistent with FY 22-23 results.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C27	Report separate turnover for both the executive board members and management team in the last 2 years.	14 100%	CHOs reported Board turnover ranging from 0- 41%.  CHOs reported management team turnover ranging from 0- 40%.

6 CHOs experienced turnover ranging between 10 and 20%, while 4 CHOs experienced turnover of 30-40% in their management teams.

For board members, CHOs stated the following turnover:

- No turnover: 4 CHOs
- 1-10% turnover: 5 CHOs
- 10-20% turnover: 1 CHO
- 20-30% turnover: 5 CHOs
- 30-40% turnover: 1 CHO
- 40% and over turnover: 1 CHO.

For the management team, CHOs stated the following turnover:

- No turnover: 3 CHOs
- 1-10% turnover: 2 CHOs
- 10-20% turnover: 9 CHOs
- 30-40% turnover: 3 CHOs.

Overall, FY23-24 turnover rates were comparable to the prior reporting year, where the largest share of reporting CHOs experienced 10-20 percent Board and management turnover.

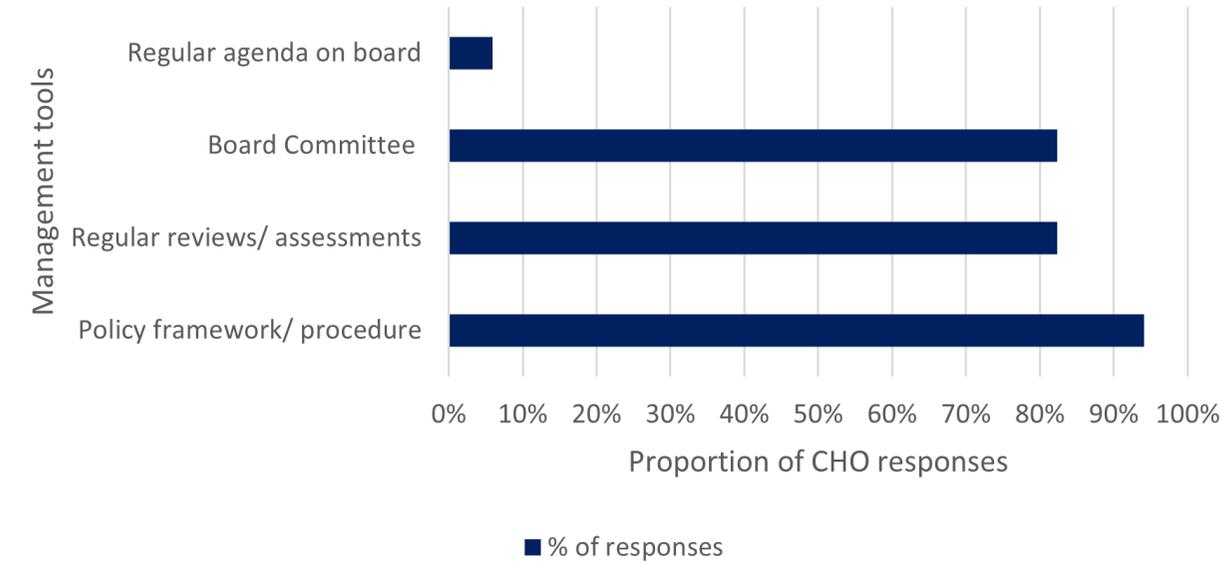
Number	Criteria	Reporting rate*	Key findings
C28	Report how the housing provider's Board manages organisational and financial risks.	17 100%	The majority of CHOs have a policy framework and procedure in place for managing organisational and financial risks.

\*Reporting rate is number and percentage of CHOs

C28 is an Enhanced criterion in the Standard. CHOs used a combination of actions, including developing and implementing formal policy and procedures, regularly undertaking internal audits, keeping risk management systems up to date (e.g. Board Risk Appetite Statement, Risk Register and Log, Risk Matrix), and establishing Board sub-committees and establishing a new risk management portal to manage contract and compliance obligations.

16 CHOs said they have a policy framework and procedures in place, such as an up to date risk management framework and risk register. 14 CHOs said they conduct regular reviews and assessments of risk controls, plans and policies, and risk management framework reviews. The timing of reviews and assessments varied between providers, from annually, monthly, quarterly, and fortnightly, depending on the assessment being undertaken. 14 CHOs had established a Board committee (finance, risk, audit) to oversee policy frameworks and accountability.

FIGURE 9: CHO MANAGEMENT OF ORGANISATIONAL AND FINANCIAL RISKS



Compared to the previous FY 2022-2023 reporting year, a higher proportion of CHOs reported several tools and procedures for managing organisational and financial risks.

Number	Criteria	Reporting rate*	Key findings
C29	Has the housing provider submitted a Modern Slavery Statement to the Australian Government or voluntarily elected to prepare a Modern Slavery Statement?	17 100%	11 CHOs either report annually on the Modern Slavery Act, have submitted a Modern Slavery Statement, or have a Modern Slavery Policy in place.  6 CHOs do not report on the Modern Slavery Act and are not required to. Some CHOs are considering the preparation of a Modern Slavery Statement

\*Reporting rate is number and percentage of CHOs

C29 is an Enhanced criterion in the Standard. 11 CHOs either report annually on the Modern Slavery Act, have submitted a Modern Slavery Statement or have a Modern Slavery Policy in place. This includes 5 CHOs who have voluntarily prepared and submitted a Modern Slavery Statement. 6 CHOs do not report on the Modern Slavery Act and are not required to under current reporting thresholds.

Compared to the FY22-23 Annual Review, a higher proportion of CHOs either report annually on the Modern Slavery Act, have submitted a Modern Slavery Statement, or have a Modern Slavery Policy in place.

Number	Criteria	Reporting rate*	Key findings
C30	Report, where applicable, the maximum tenure for a Board member.	17 100%	11 CHOs said the maximum tenure for a Board member is 9 years.

The maximum tenure for Board members was fairly consistent across the 17 CHOs and is comparable to the FY22-23 Annual Review. 11 CHOs said that the maximum tenure was 9 years, based on 3 terms (upon re-election) of 3 years. 3 CHOs said there is no limit, and 2 CHOs said that maximum tenure was more than 9 years (in aggregate, and with reappointment subject to special resolution).

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C31	Report the number of Board members on the Audit Committee with recent and relevant financial experience.	17 100%	Responses from the 17 CHOs ranged between 2 and 6 Board members.

Responses ranged between 2 and 6 Board members with recent and relevant financial experience. 6 CHOs had 4 Board members on the Audit Committee with recent and relevant financial experience. 7 CHOs had 2 to 3 Board members with recent and relevant financial experience. 3 CHOs had 5 Board members with recent and relevant financial experience. 1 CHO had 6 or more Board members on the Audit Committee with relevant experience. These results are similar the FY22-23 reporting year.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C32	Report for how many years the housing provider's current external audit partner has been responsible for auditing the accounts.	17 100%	Responses from the 17 CHOs varied between 1 to 16 years.  The most common timeframe was 1-5 years (10 CHOs).

An analysis by CHO of the number of years the current external audit partner has been responsible for auditing accounts is as follows:

- 1-5 years: 10 CHOs
- 5-10 years: 3 CHOs
- 10+ years: 4 CHOs.

This distribution is similar to the FY22-23 Annual Review, where most external auditor partners were responsible for CHO accounts for between one and 5 years.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C33	Report the month and year of the last independently-run, Board-effectiveness review, as well as by whom it was conducted	17 100%	Seven CHOs said that their most recent review was within the last 3 years (2023 to 2025).  A range of external consultancies were engaged to undertake the reviews.

CHO responses ranged between 2018 and 2025. 4 CHOs had completed a Board effectiveness review in 2024 or 2025, 9 CHOs had last completed a review between 2021 to 2023, while 4 CHOs had last completed a review between 2018 to 2020.

The majority of CHOs had commissioned an external assessment, while some had completed the review as part of Board self-assessment process, guided by resources from the Australian Institute of Company Directors.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C34	How does the housing provider handle conflicts of interest at the board?	17 100%	Multiple measures are in place including an expectation to declare, policy guidelines, and maintaining a conflict of interest register.

C34 is an Enhanced criterion in the Standard. All CHOs require Board members to declare conflicts of interest, which is often a standing agenda item for Board members. The person is excluded from receiving relevant Board information or discussions if a perceived conflict arises.

16 CHOs also stated that they had conflict of interest policies, have a directors code of conduct and a Board charter. 12 CHOs reported that they maintain a conflict-of-interest register.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C35	Does the housing provider pay a Real Living Wage and/or is there the ability for staff to bargain collectively to improve conditions of employment?	17 100%	All CHOs said they pay at or exceed award rates 4 CHOs employ non-award employees..

All providers identified that they pay a Real Living Wage. Most providers stated that they pay above the minimum wage per relevant awards such as the Social, Community, Home Care and Disability Services Industry (SCHADS) Award.

4 CHOs hire non-award employees. These CHOs noted that non-award salaries are benchmarked annually (e.g. to the median of other sectors), accounting for the wage price index and other relevant factors, are subject to the Fair Work Commission's Better Off Overall Test – which requires the identification of agreement terms which are more beneficial and terms which are less beneficial to inform an overall assessment of an agreement relative to the relevant award<sup>31</sup> – or are paid above minimum wage.

\*Reporting rate is number and percentage of CHOs

31. Fair Work Commission (not dated), 'Better off overall test (BOOT)', <https://www.fwc.gov.au/better-off-overall-test>

Number	Criteria	Reporting rate*	Key findings
C36	Report the median gender pay gap	15 88%	9 CHOs reported median gender pay gaps ranging from 0 to 10%  1 CHO reported a 4% pay gap in favour of women.

C36 is an Enhanced criterion in the Standard. 9 CHOs reported median gender pay gaps in favour of men ranging from 1 to 10%. 1 CHO reported a 4% pay gap in favour of women. 2 CHOs reported a pay gap of between 10 to 20%, and 4 CHOs reported a pay gap of 20% and over.

CHOs were not asked to provide their calculation of the median gender pay gap. Some CHOs said their calculation is based on the Australian Workplace Gender Equality Agency's formula.<sup>32</sup> Drivers of the gender pay gap may include gender imbalances at different career levels within the organisation and pay gaps within career levels. More CHOs reported on this criteria the FY22-23 reporting year. More CHOs also reported a lower gender pay gap.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C37	Report how the housing provider supports the physical and mental health of their staff.	17 100%	16 CHOs said that they have an Employee Assistance Program in place.

C37 is an Enhanced criterion in the Standard. 16 CHOs said that they have an Employee Assistance Program in place to support staff; this was the most common support provided. 10 CHOs said they ran internal training on a range of topics, ranging from risk assessment, psychological safety and wellbeing training, ergonomic assessment, and trauma informed training. Other supports provided by CHOs are summarised in Figure 10.

This is comparable to the FY22-23, where a high portion of CHOs had an Employee Assistance Program in place alongside the provision of staff training and risk assessment policies.

\*Reporting rate is number and percentage of CHOs

32. WGEA (not dated), 'How to calculate a gender pay gap', <https://www.wgea.gov.au/pay-and-gender/how-to-calculate-gender-pay-gap>

FIGURE 10: CHO SUPPORTS FOR STAFF PHYSICAL AND MENTAL HEALTH



Number	Criteria	Reporting rate*	Key findings
C38	Report the average staff turnover in the last 12 months	17 100%	Average staff turnover ranged between 7 and 30%. 8 CHOs reported average staff turnover in the range of 20-30%.

\*Reporting rate is number and percentage of CHOs

CHOs reported both voluntary and involuntary staff turnover in FY23-24. The distribution is as follows:

- 1-10% turnover – 5 CHOs
- 10-20% turnover – 4 CHOs
- 20-30% turnover – 8 CHOs

Compared to FY22-23, there was a higher proportion of CHO Adopters experiencing staff turnover in the higher band of 20-30%.

Number	Criteria	Reporting rate*	Key findings
C39	Has the housing provider adopted a Reconciliation Action Plan (RAP), approved by Reconciliation Australia?	17 100%	11 CHOs have adopted a RAP approved by Reconciliation Australia.

C39 is an Enhanced criterion in the Standard. 11 CHOs have adopted a RAP approved by Reconciliation Australia, an increase from 6 CHOs in FY22-23.

Of these 11, 6 specified that they had prepared a Reflect RAP. A Reflect RAP is the first of 4 RAP types and helps prepare organisations to engage in reconciliation meaningfully and is implemented over 12-18 months.<sup>33</sup> The remaining 5 CHOs have prepared or are preparing an Innovate RAP; the second of 4 RAP types which should outline CHO actions to establish the best approaches for advancing reconciliation.<sup>34</sup> A further 6 CHOs are either in the process of or will soon consider the preparation of a RAP.

\*Reporting rate is number and percentage of CHOs

Number	Criteria	Reporting rate*	Key findings
C40	Report the proportion of the Board and employees who identify as Aboriginal and/or Torres Strait Islander	17 100%	3 CHOs said they did not have any Board members or employees who identify as Aboriginal and Torres Strait Islander.  CHOs also said that between 1 and 16% of staff identify as Aboriginal and Torres Strait Islander.

C40 is an Enhanced criterion in the Standard. As in FY22-23, overall representation of Aboriginal and Torres Strait Islander staff and Board members was low in FY23-24.

2 CHOs said that they had at least 1 Board member who identified as Aboriginal and Torres Strait Islander. Other CHOs either said that no Board members identified as Aboriginal and Torres Strait Islander or did not specify.

6 CHOs said that they employed Aboriginal and Torres Strait Islander staff, with representation ranging from 1 to 16 per cent.

\*Reporting rate is number and percentage of CHOs

33. Reconciliation Australia (2024), 'The RAP Framework', <https://www.reconciliation.org.au/reconciliation-action-plans/the-rap-framework/>  
34. Ibid.

Number	Criteria	Reporting rate*	Key findings
C41	Report if and how ESG credentials of suppliers are considered when procuring goods and services?	15 88%	12 CHOs said that certain ESG factors are considered during procurement. e.g. ESG in procurement policies, Modern Slavery.

\*Reporting rate is number and percentage of CHOs

C41 is an Enhanced criterion in the Standard. 12 CHOs said that ESG factors are considered when procuring goods and services, usually as part of the CHO's procurement policy. 2 CHOs said that this was not currently tracked. Several CHOs said that their teams were required to complete annual reviews of top suppliers.

Several CHOs provided additional detail on embedding ESG factors into procurement processes, describing their objective to consider the circular economy, support local economies and achieve values alignment with delivery and service partners.

# 3. The wider sustainability context

## 3.1 Australian sustainability disclosures and initiatives

Under the transitional reporting plan introduced by the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024 (Cth)<sup>35</sup>, many large Australian businesses and financial institutions will be subject to annual sustainability reporting requirements from 1 January 2025.

The regime makes climate reporting mandatory for all entities currently required to issue financial reports under Part 2M of the Corporations Act 2001 (Cth). For example: financial institutions, registrable superannuation entities, registered investment schemes and listed and unlisted companies. Charities registered with the Australian Charities and Not-for-profits Commission are not captured, however, larger CHOs (based on employee size, value of consolidated gross assets and consolidated revenue) are likely to attract sustainability reporting requirements in the future.

The purpose of the annual sustainability reports is to improve market transparency of, and decision making in relation to, climate related risks and opportunities. The Australian Securities and Investments Commission is responsible for administering the sustainability reporting requirements and will monitor entities' compliance with requirements.<sup>36</sup> The contents of a Sustainability Report should include<sup>37</sup>:

- The climate statements for the year and any notes to the climate statement. For example, the entity's material financial risks and climate opportunities, metrics and targets relating to climate including scope 1, 2 and 3 GHG emissions, and information about the entity's climate governance, strategy or risk management.
- A director's declaration, to the effect that the climate and environmental sustainability statements comply with the Corporations Act.
- Climate-related scenario analysis of the entity's climate resilience under 2 temperature scenarios.

An analysis of the 17 CHO Adopters' general information tab submitted for the FY23-24 ESG Annual Review indicates the potential impact of the new reporting requirements (Table 4).

<sup>35</sup>Parliament of Australia (2024), Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024, [https://www.aph.gov.au/Parliamentary\\_Business/Bills\\_Legislation/Bills\\_Search\\_Results/Result?bid=r7176](https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r7176)

<sup>36</sup>ASIC (2025), 'Sustainability reporting', <https://asic.gov.au/regulatory-resources/sustainability-reporting/>

<sup>37</sup>ASIC (2025), 'What should your sustainability report contain?', <https://asic.gov.au/regulatory-resources/sustainability-reporting/for-preparers-of-sustainability-reports/what-should-your-sustainability-report-contain/>

TABLE 5: MANDATORY CLIMATE REPORTING AND CHO ADOPTERS

Threshold requirements	Adopter and Supporter CHO implications
<b>Group 1 entities: reporting commencing on or after 1 January 2025</b>	
<p>≥ 500 employees</p> <p>Value of consolidated gross assets: ≥ A\$1 billion</p> <p>Consolidated revenue ≥ A\$500 million</p>	<p>Based on available data:</p> <ul style="list-style-type: none"> <li>No Adopter or Supporter CHOs employ ≥ 500 workers.</li> <li>2 CHOs' consolidated gross assets are ≥ \$1 billion.</li> <li>No CHOs' consolidated revenue is ≥ \$500 million.</li> </ul> <p>Therefore, no CHO Adopters or Supporters are considered Group 1 Entities and need to prepare a Sustainability Report during the first transitional period.</p>
<b>Group 2 entities: reporting commencing on or after 1 July 2026</b>	
<p>≥ 250 employees</p> <p>Value of consolidated gross assets: ≥ A\$500 million</p> <p>Consolidated revenue ≥ A\$200 million</p>	<p>Based on available data:</p> <ul style="list-style-type: none"> <li>2 Adopter/Supporter CHOs employ ≥ 250 employees.</li> <li>9 CHOs' consolidated gross assets are ≥ \$500 million.</li> <li>1 CHO's consolidated revenue is ≥ \$200 million.</li> </ul> <p>Currently, 2 CHO Adopters and Supporters are considered Group 2 Entities and would therefore be required to prepare a Sustainability Report commencing 1 July 2026.</p>
<b>Group 3 entities: reporting commencing on or after 1 July 2027</b>	
<p>≥ 100 employees</p> <p>Value of consolidated gross assets: ≥ A\$250 million</p> <p>Consolidated revenue ≥ A\$50 million</p>	<p>Based on available data:</p> <ul style="list-style-type: none"> <li>7 Adopter/Supporter CHOs employ ≥ 100 employees.</li> <li>15 CHOs' consolidated gross assets are ≥ \$25 million.</li> <li>7 CHOs' consolidated revenue is ≥ \$50 million.</li> </ul> <p>Currently, 7 CHO Adopters and Supporters would be considered Group 3 Entities and would therefore be required to prepare a Sustainability Report commencing 1 July 2027.</p>

Source: SGS Economics and Planning (2025).

The Australian Sustainable Finance Roadmap<sup>38</sup>(2020) initially recognised the need for bold action to reshape Australia's financial system and outlined 37 recommendations for creating a sustainable financial system. Key recommendations that influenced changes to Australia's financial climate disclosure system include:

- Recommendation 11: Financial institutions with annual consolidated revenue of more than \$100 million report according to the TCFD recommendations by 2023 on an 'if not, why not' basis.
- Recommendation 15: Sustainability reporting and assurance is mandated for listed entities and for unlisted assets wholly owned by financial institutions.

The focus of the Roadmap has been further refined through the Australian Sustainable Finance Action Plan 2025-2027, released in March 2025.<sup>39</sup> The Plan builds on the 2020 roadmap to identify 26 priority actions across 8 key domains for the financial system (Figure 11). The Action Plan identified several areas with moderate and limited progress in 2024 that may have implications for how CHOs, lenders and investors partner to enhance access to sustainable finance for community housing. For example:<sup>40</sup>

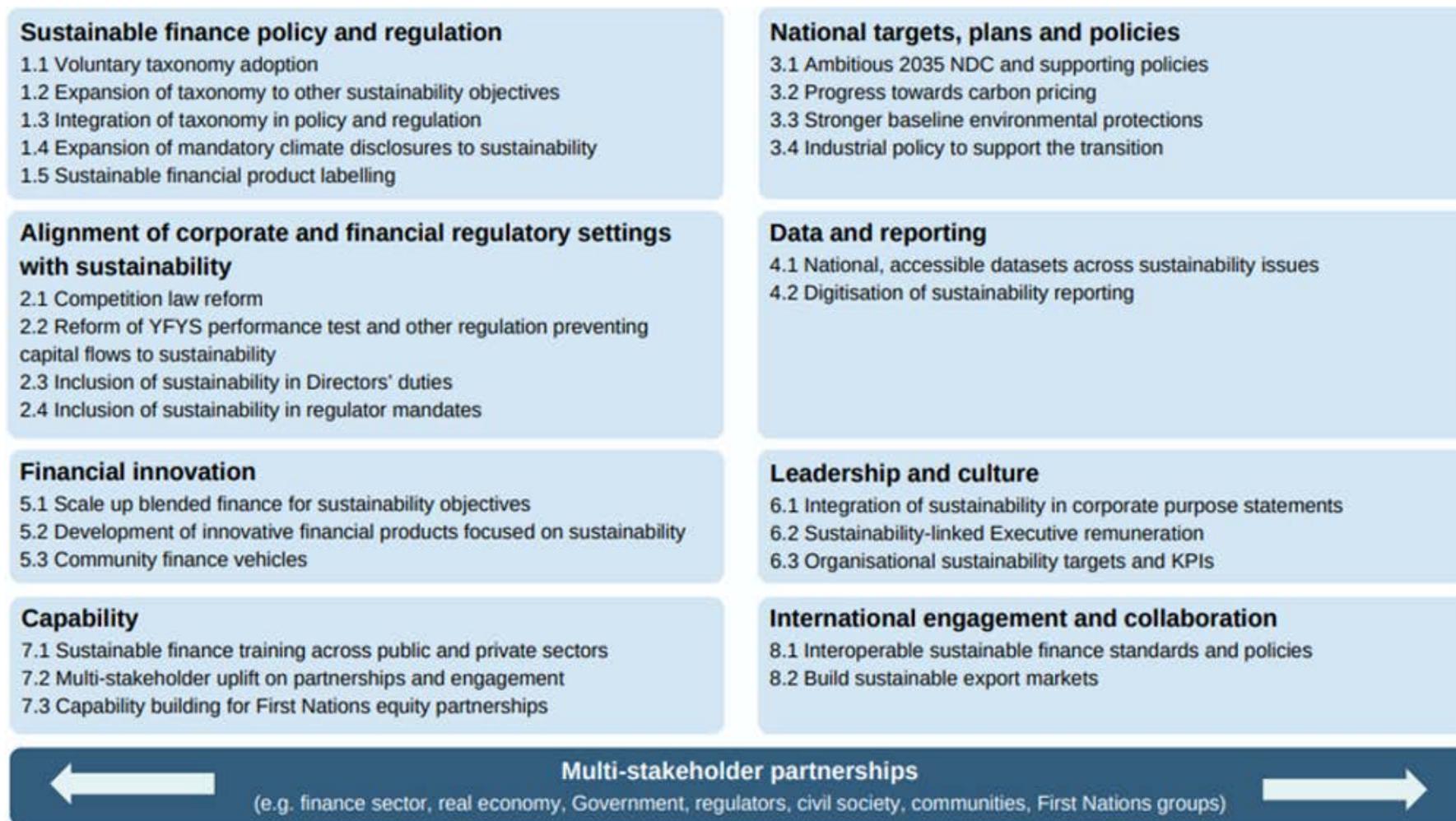
- Valuation and integration of social and environmental externalities within financial processes and decision making.
- Development of community and place-based finance mechanisms.
- Alignment of national and entity-level net zero goals with science-based targets.
- Allocation of capital to support climate adaptation and resilience.

38. ASFI (2020), Australian Sustainable Finance Roadmap, <https://static1.squarespace.com/static/6182172c8c1fdb1d7425fd0d/t/6240de97b51f1159dbc20e24/1648418477411/FINAL+Australian+Sustainable+Finance+Roadmap+%28mobile+version%29+%28Embargoed+until+24+November%29.pdf>

39. ASFI (2025), Sustainable Finance Action Plan 2025-2027, [https://static1.squarespace.com/static/6182172c8c1fdb1d7425fd0d/t/67c0f2ace098de4bda9cb471/1740698405829/Sustainable+Finance+Action+Plan\\_Final.pdf](https://static1.squarespace.com/static/6182172c8c1fdb1d7425fd0d/t/67c0f2ace098de4bda9cb471/1740698405829/Sustainable+Finance+Action+Plan_Final.pdf)

40. Ibid.

FIGURE 11: SUMMARY OF AUSTRALIAN SUSTAINABLE FINANCE ACTION PLAN, 2025-27



Australian Sustainable Finance Initiative (2025)

## 3.2 Global reporting standards, frameworks and industry associations

Globally, a range of different reporting standards and frameworks exist, each designed to meet the needs of specific audiences and sectors. These frameworks can vary in scope, size and reporting requirements, reflecting the diverse ambitions and challenges that different sectors face.

CHIA's ESG Reporting Standard and The Good Economy's Sustainability Reporting Standard for Social Housing are the only sector-specific standards for the community housing sector. Over time, it is expected that the Standard will be refined to align with the global context. A sample of global reporting standards and frameworks is summarised below.

### IFRS Sustainability Disclosure Standards

The International Financial Reporting Standards (IFRS) Foundation established the International Sustainability Standards Board (ISSB) in November 2021 at the UN Climate Change Conference (COP26).<sup>41</sup> The ISSB was formed with a remit to improve the quality and comparability of disclosures by issuing sustainability standards that could form a global baseline of sustainability information. It also provided the opportunity to consolidate the confusing assortment of existing sustainability disclosure standards and frameworks.

The ISSB published its first 2 Standards in June 2023:

- IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information: which provides a set of disclosure requirements designed to enable companies to communicate to investors about the sustainability-related risks and opportunities they face over the short, medium and long term.
- IFRS S2 Climate-related Disclosures: which sets out the requirements for a company to disclose information about its climate-related risks and opportunities, while building on the requirements described in IFRS S1.

These Standards are designed to meet the needs of investors, lenders and other creditors. They both outline general requirements for entities preparing financial reports to include sustainability and climate risk disclosures that are globally comparable, thus enabling entities to deliver high-quality and decision-useful information that can be assured to investors.

The Standards stipulated an effective date for global adoption of the financial year beginning on, or after, 1 January 2024, with individual jurisdictions (such as Australia) to mandate if, how, and when the standards are implemented locally.<sup>42</sup> Subsequently, the ISSB standards have been incorporated into Australia's mandatory climate disclosure framework (effective as of 1 January 2025), through sustainability standards developed by the Australian Accounting Standards Board (AASB):

- AASB S1: General Requirements for Disclosure of Sustainability-related Financial Information<sup>43</sup>
- AASB S2: Climate-related Disclosures<sup>44</sup>

### The Task Force on Climate-Related Financial Disclosures

The Task Force on Climate-Related Financial Disclosures (TCFD) was established in 2015 by the Financial Stability Board to develop recommendations on the types of information that companies should disclose to support investors, lenders, and insurance underwriters in appropriately assessing and pricing risk related to climate change.<sup>45</sup> The TCFD disbanded in December 2023 following its final status report and its responsibilities transferred to the ISSB.

The recommendations made by TCFD on climate-related financial disclosures are adoptable and applicable to organisations across a range of sectors and jurisdictions. The recommendations are grouped into 4 pillars and have informed the ISSB's IFRS S1 and S2 standards published in June 2023.<sup>46</sup>

41. International Sustainability Standards Board (not dated), About the International Sustainability Standards Board, <https://www.ifrs.org/groups/international-sustainability-standards-board/>

42. Climate Governance Initiative Australia, A director's guide to mandatory climate reporting, <https://www.aicd.com.au/content/dam/aicd/pdf/tools-resources/director-resources/directors-guide-to-mandatory-climate-reporting-web.pdf>

43. Australian Sustainability Reporting Standard (2024), AASB S1, <https://standards.aasb.gov.au/aasb-s1-sep-2024>

44. Australian Sustainability Reporting Standard (2024), AASB S2, <https://standards.aasb.gov.au/aasb-s2-sep-2024>

45. ASIC (n.d.), Historical development of climate-related financial disclosures, <https://asic.gov.au/regulatory-resources/sustainability-reporting/historical-development-of-climate-related-financial-disclosures/>

46. Task Force on Climate-related Financial Disclosures (2017), TCFD Recommendations, <https://www.fsb-tcfd.org/recommendations/>

TABLE 5: MANDATORY CLIMATE REPORTING AND CHO ADOPTERS

Threshold requirements	Adopter and Supporter CHO implications
<p><b>Pillar 1 – Governance</b></p> <p>Disclose the organization’s governance around climate-related risks and opportunities.</p>	<ul style="list-style-type: none"> <li>a. Describe the board’s oversight of climate-related risks and opportunities</li> <li>b. Describe management’s role in assessing and managing climate-related risks and opportunities.</li> </ul>
<p><b>Pillar 2 – Strategy</b></p> <p>Disclose the actual and potential impacts of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning where such information is material.</p>	<ul style="list-style-type: none"> <li>a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.</li> <li>b. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.</li> <li>c. Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</li> </ul>
<p><b>Pillar 3 – Risk Management</b></p> <p>Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<ul style="list-style-type: none"> <li>a. Describe the organization’s processes for identifying and assessing climate-related risks.</li> <li>b. Describe the organization’s processes for managing climate-related risks.</li> <li>c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.</li> </ul>
<p><b>Pillar 4 – Metrics and Targets</b></p> <p>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<ul style="list-style-type: none"> <li>a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</li> <li>b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.</li> <li>c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.</li> </ul>

Source: TCFD (2017)

47. GRI (not dated), 'The GRI Standards: A Guide for Policy Makers', <https://www.globalreporting.org/media/nmnmwfsn/gri-policy-makers-guide.pdf>

48. GRI (2024), 'Sector Program', <https://www.globalreporting.org/standards/sector-program>

49. GRI (2021), 'GRI Sector Program – List of prioritized sectors', <https://www.globalreporting.org/media/mqznr5mz/gri-sector-program-list-of-prioritized-sectors.pdf>

## The Global Reporting Initiative

The GRI is an international, independent standards-setter that provides a framework for sustainability reporting. The GRI Standards were established in 1997 by CERES and the UN Environment Program and have been ‘continually developed to represent the world’s best practice for reporting on economic, environmental, and social impacts.’<sup>47</sup> These Standards are used by more than 10,000 organisations in over 100 countries.

The GRI Standards are modular, consisting of 3 series of standards (Figure 12). At the time of writing, there is no GRI sector standard for social and affordable housing.<sup>48</sup> Sector standards that may be developed in the future, subject to a prioritisation process, and which are relevant to the community housing sector include Real Estate and Non-profit Organisations.<sup>49</sup> An overview of the GRI taxonomy is shown below.

## Principles and Guidelines of International Capital Market Association

ICMA is a global organisation that facilitates the interaction between issuers, lead managers, dealers and investors in debt securities, by producing guidance notes and principles for participants in the international bond markets.<sup>50</sup> ICMA’s principles and guidelines include the Green Bond Principles, Social Bond Principles, Sustainability Bond Guidelines and Sustainability-Linked Bond Principles.

The principles are a collection of voluntary frameworks which aim to promote the role that global debt capital markets can play in financing progress towards environmental and social sustainability. They are designed to be applied industry-wide, and are currently used in over 40 countries.<sup>51</sup>

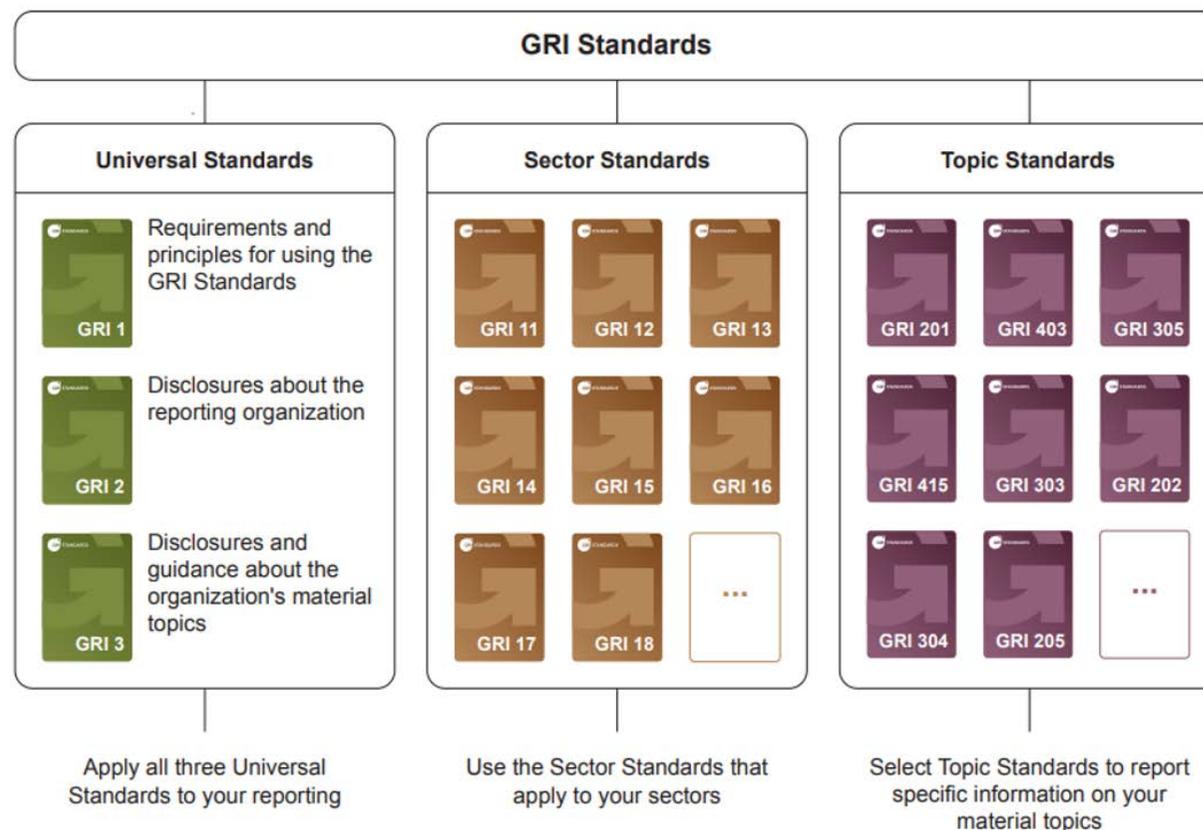
Housing Australia’s Sustainability Bond Framework is aligned with ICMA.<sup>52</sup> ICMA is therefore a wider enabler for CHOs to access bond markets and attract institutional capital.

## Loan Market Association

The LMA is a market-led body that aims to improve the liquidity, efficiency, transparency and sustainability of syndicated loan markets in Europe, the Middle East and Africa (EMEA). It supports 880 members across 69 jurisdictions, ranging from international capital markets to market infrastructure providers.

LMA offer a suite of standard documentation, guidelines and best practices that help to streamline loan transactions and promote consistency in the primary and secondary loan markets.<sup>53</sup> These offer a template for sustainability-focused lending, which in turn has implications for the flows of private capital to social and affordable housing.

FIGURE 12: GRI STANDARDS: UNIVERSAL, SECTOR, AND TOPIC STANDARDS



Source: GRI (2024).

50. International Capital Market Association (n.d.), About ICMA, <https://www.icmagroup.org/About-ICMA/>  
 51. AFMA (2025), About the ICMA Principles and their use across International Debt Capital Markets, <https://www.afma.com.au/sustainable-finance/principles>  
 52. Housing Australia (2023), 'Sustainability Bond Framework', [https://www.housingaustralia.gov.au/sites/default/files/2023-11/Sustainability%20Bond%20Framework\\_final.pdf](https://www.housingaustralia.gov.au/sites/default/files/2023-11/Sustainability%20Bond%20Framework_final.pdf)  
 53. LMA (n.d.), About Us, <https://www.lma.eu.com/about-us>

### 3.3 Refining the Standard for Year 3 (FY24-25)

Post-launch of the FY23-24 Annual Review, it is envisaged that Standard will be refined by December 2025 and ready for Year 3 reporting (FY24-25). This will be in consultation with wider stakeholders, building on the findings from preliminary workshops held on 29th April 2025 and 1st May 2025 with the finance and community housing sectors respectively.

A high-level roadmap is provided below.

Workstream	April '25	May '25	June '25	July '25	August '25	September '25	October '25
<b>Annual ESG Reporting Cycle</b>			Finalise second Annual Review FY23/24	Publication second Annual Review FY23/24	CHO adopters publish individual ESG Reports online		
<b>ESG Reporting Standard Version 2.0</b>	Strategy workshops with financial institutions and CHOs re draft v2 Standard	Prepare consultation paper for v2 Standard		Publish draft v2 Standard and consultation paper	Consultation v2 among CHOs, financials and industry partners	Publication v2 Standard, operational for FY24/25 reporting (due by Feb 2026)	
<b>Grow Adopter and Support Base</b>					Newsletter to prospective adopters and supporters		Newsletter to prospective adopters and supporters
<b>Governance</b>			Recruitment of Interim Governance Group	Inaugural meeting of interim Governance Group	Governance Group meeting	Governance Group meeting	Assess scope of governance and identify key functions for 2026 and beyond (including budget)

# Acknowledgements

This Annual Review and workshops to prepare for version 2.0 of the Standard is made possible by the financial support of Housing Australia and CHO sponsors.



# Appendix A: Adopters and Supporters

## 23 CHO Adopters

Access Community Housing  
BHC  
BlueCHP Ltd  
Bridge Housing  
CHC  
Churches of Christ Housing Services  
City West Housing  
Community Housing Ltd  
Foundation Housing Ltd  
Haven Home Safe  
Home In Place  
Homes North Community Housing  
Hume Community Housing  
Junction Australia  
Mangrove Housing Ltd  
National Affordable Housing  
Pacific Link Housing  
Pinakarri Community Inc  
St George Community Housing  
Unison Housing  
Unity Housing Company Ltd  
Venture Housing Company Ltd  
Westside Housing

## 1 Finance Adopter

Metrics Credit Partners

## 6 CHO Supporters

Argyle Community Housing  
Bric Housing  
Common Ground Queensland  
Cornerstone Housing Ltd  
Housing First  
Roseberry Queensland

## 4 Finance Supporters

Conscious Investment Management  
Socia Investors  
Super Housing Partnerships  
Tetris Capital

## 10 Sector Partner Supporters

Housing Australia  
Allume Energy  
Australian Co-operative Housing Alliance  
BlueSalt Consulting  
BOOMPower  
JLL Australia  
RITTERWALD  
SGS Economics and Planning  
Think Impact  
Turner and Townsend

# Appendix B: FY22-23 and FY23-24

The table below compares reporting completeness by criteria and reporting year.

Dimension	Theme	FY22-23 # -% respondents n = 14	FY23-24 # -% respondents n = 17
Environment 12 criteria	C1	9 - 64%	14 - 82%
	C2	6 - 43%	7 - 41%
	C3	13 - 93%	17 - 100%
	C4	14 - 86%	16 - 94%
	C5	10 - 71%	15 - 88%
	C6	14 - 100%	17 - 100%
	C7	13 - 93%	17 - 100%
	C8	14 - 100%	17 - 100%
	C9	12 - 86%	17 - 100%
	C10	14 - 100%	17 - 100%
	C11	14 - 100%	17 - 100%
	C12	13 - 93%	17 - 100%
	100% response rate	4 criteria	8 criteria
	>80% response rate	4 criteria	3 criteria
	<80% response rate	4 criteria	1 criteria

Dimension	Theme	FY22-23 # -% respondents n = 14	FY23-24 # -% respondents n = 17
Social 12 criteria	C13	13 - 93%	17 - 100%
	C14	14 - 100%	16 - 94%
	C15	14 - 100%	14 - 82%
	C16	13 - 93%	17 - 100%
	C17	10 - 71%	16 - 94%
	C18	13 - 93%	16 - 94%
	C19	13 - 93%	17 - 100%
	C20	14 - 100%	17 - 100%
	C21	14 - 100%	17 - 100%
	C22	14 - 100%	17 - 100%
	C23	14 - 100%	15 - 88%
	C24	14 - 100%	17 - 100%
	100% response rate	6 criteria	6 criteria
	>80% response rate	5 criteria	6 criteria
	<80% response rate	1 criteria	0 criteria

Dimension	Theme	FY22-23 # -% respondents n = 14	FY23-24 # -% respondents n = 17
Governance 17 criteria	C25	14 - 100%	17 - 100%
	C26	14 - 100%	17 - 100%
	C27	14 - 100%	17 - 100%
	C28	12 - 86%	17 - 100%
	C29	12 - 86%	17 - 100%
	C30	14 - 100%	17 - 100%
	C31	14 - 100%	17 - 100%
	C32	14 - 100%	17 - 100%
	C33	11 - 79%	17 - 100%
	C34	12 - 86%	17 - 100%
	C35	14 - 100%	17 - 100%

Dimension	Theme	FY22-23 # -% respondents n = 14	FY23-24 # -% respondents n = 17
Governance 17 criteria	C36	10 - 71%	15 - 88%
	C37	12 - 86%	17 - 100%
	C38	14 - 100%	17 - 100%
	C39	11 - 79%	17 - 100%
	C40	8 - 57%	17 - 100%
	C41	11 - 79%	15 - 88%
	100% response rate	8 criteria	15 criteria
	>80% response rate	4 criteria	2 criteria
	<80% response rate	5 criteria	0 criteria

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