



GRI CONTENT INDEX

Our sustainability reporting has been prepared using the guidelines developed by the Global Reporting Initiative (GRI). This content index demonstrates our alignment with the General Disclosures and Topic-Specific Standards for the Priority 1 material topics that were identified following our most recent materiality review in 2018.

GENERAL DISCLOSURES		
GRI 102 General Disclosures	Description	Response
ORGANIZATIONAL PROFILE		
102-1	Name of the organization	Grand City Properties SA
102-2	Activities, brands, products, and services	https://www.grandcityproperties.com/about-us/
102-3	Location of headquarters	Grand City Properties SA, 1, Avenue du Bois, L-1251 Luxembourg
102-4	Location of operations	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 16-23
102-5	Ownership and legal form	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 90
102-6	Markets served	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 16-23
102-7	Scale of the organization	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 16-23
102-8	Information on employees and other workers	Employee Satisfaction Sustainability Insight
102-9	Supply chain	Supply Chain & Human Rights Sustainability Insight
102-10	Significant changes to the organization and its supply chain	Annual Consolidated Financial Statements for the year ended 31 December 2020, page 47
102-11	Precautionary Principle or approach	Annual Consolidated Financial Statements for the year ended 31 December 2020, page 39
102-12	External initiatives	United Nations Sustainable Development Goals (UN SDGs)
102-13	Membership of associations	https://www.grandcityproperties.com/about-us/our-memberships/
STRATEGY AND ANALYSIS		
102-14	Statement from senior decision-maker	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 10-11
ETHICS AND INTEGRITY		
102-16	Values, principles, standards, and norms of behaviour	Fair Business & Compliance Sustainability Insight
GOVERNANCE		
102-18	Governance structure	https://www.grandcityproperties.com/about-us/corporate-governance/

GENERAL DISCLOSURES

STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	Investors, Employees, Local Communities, Tenants, Suppliers
102-41	Collective bargaining agreements	Grand City Properties is located exclusively in countries that protect freedom of association by law. Freedom of association is regulated in the German Constitution, article 9. Collective Bargaining is regulated in the Collective Bargaining Act (Tarifvertragsgesetz). This legislation applies to our employees as well.
102-42	Identifying and selecting stakeholders	Stakeholder are identified and prioritised based GCP's sphere of activity and the impacts from our operations.
102-43	Approach to stakeholder engagement	See the following Sustainability Insights; Employee Satisfaction; Supply Chain & Human Rights; Local Communities; Tenant Satisfaction.
102-44	Key topics and concerns raised	See the following Sustainability Insights; Employee Satisfaction; Supply Chain & Human Rights; Local Communities; Tenant Satisfaction. Specifically, we have responded to feedback from investors and analysts by streamlining our sustainability reporting in 2020 with the publication of a Non-Financial Report and detailed Sustainability Insights that are aligned with the main investor-orientated ESG benchmarks that we participate in.

REPORTING PRACTICE

102-45	Entities included in the consolidated financial statements	Annual Consolidated Financial Statements for the year ended 31 December 2020, pages 94 and 137. Our sustainability reporting covers the Group employees and portfolio in Germany. See the EPRA sBPR report available to download of the sustainability section of our website.
102-46	Defining report content and topic Boundaries	Non-Financial Report, pages 6-10
102-47	List of material topics	Non-Financial Report, pages 6-11
102-48	Restatements of information	See the applicable data qualifying notes for individual indicators in our Sustainability Insights and EPRA sBPR report.
102-49	Changes in reporting	No significant changes in material topics or report boundaries.
102-50	Reporting period	1 January 2020 - 31 December 2020
102-51	Date of most recent report	May 2020
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	https://www.grandcityproperties.com/sustainability/esg-contact/
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option
102-55	GRI content index	This index
102-56	External assurance	The contents of our Non-Financial Report and selected key performance indicators (marked as below) have been independent reviewed with a limited assurance according to the International Standard on Assurance Engagements (ISAE) 3000 (Revised). A statement from the assurance provider can be found on page 29 of the Non-Financial Report.

GRI 200 ECONOMIC						
DMA and Indicators	Response	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance	
MATERIAL ASPECT: ANTI-CORRUPTION (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Fair Business & Compliance Sustainability Insight				
GRI 103-2	The management approach and its components	Fair Business & Compliance Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Fair Business & Compliance Sustainability Insight				
GRI 205-3	Confirmed incidents of corruption and actions taken	Fair Business & Compliance Sustainability Insight				
GRI 300 ENVIRONMENTAL						
DMA and indicators	Response	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance	
MATERIAL ASPECT: ENERGY (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Energy & Emissions Sustainability Insight				
GRI 103-2	The management approach and its components	Energy & Emissions Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Energy & Emissions Sustainability Insight				
GRI 302-1	Energy consumption within the organization	EPRA sBPR report				
GRI 302-3	Energy intensity	EPRA sBPR report				Yes
MATERIAL ASPECT: EMISSIONS (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Energy & Emissions Sustainability Insight				
GRI 103-2	The management approach and its components	Energy & Emissions Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Energy & Emissions Sustainability Insight				
GRI 305-1	Direct (Scope 1) GHG emissions	EPRA sBPR report				Yes
GRI 305-2	Energy indirect (Scope 2) GHG emissions	EPRA sBPR report				Yes
GRI 305-4	GHG emissions intensity	EPRA sBPR report				Yes
GRI 400 SOCIAL						
DMA and indicators	Response	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance	
MATERIAL ASPECT: EMPLOYMENT (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Employee Satisfaction Sustainability Insight				
GRI 103-2	The management approach and its components	Employee Satisfaction Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Employee Satisfaction Sustainability Insight				
GRI 401-1	New employee hires and employee turnover	Employee Satisfaction Sustainability Insight				Yes
GRI 401-3	Parental leave	Employee Satisfaction Sustainability Insight				

GRI 400 SOCIAL

DMA and indicators		Response	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Occupational Health & Safety Sustainability Insight				
GRI 103-2	The management approach and its components	Occupational Health & Safety Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Occupational Health & Safety Sustainability Insight				Yes
GRI 403-1	Occupational health and safety management system	Occupational Health & Safety Sustainability Insight				
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety Sustainability Insight				
GRI 403-3	Occupational health services	Occupational Health & Safety Sustainability Insight				
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety Sustainability Insight				
GRI 403-5	Worker training on occupational health and safety	Occupational Health & Safety Sustainability Insight				
GRI 403-6	Promotion of worker health	Occupational Health & Safety Sustainability Insight				
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Tenant Health & Safety Sustainability Insight				
GRI 403-9	Work-related injuries	EPRA sBPR report	403-9 a) ii); b); c)	Not applicable	The nature of GCP's direct operations does not expose staff to high consequence risk factors for physical injury or diseases. Workers who are not employees do not fall with our H&S data.	Yes
MATERIAL ASPECT: LOCAL COMMUNITIES (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Local Communities Sustainability Insight				
GRI 103-2	The management approach and its components	Local Communities Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Local Communities Sustainability Insight				
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Local Communities Sustainability Insight & EPRA sBPR Report				

GRI 400 SOCIAL

DMA and indicators		Response	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
MATERIAL ASPECT: CUSTOMER HEALTH AND SAFETY (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Tenant Health & Safety Sustainability Insight				
GRI 103-2	The management approach and its components	Tenant Health & Safety Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Tenant Health & Safety Sustainability Insight				
GRI 416-1	Assessment of the health and safety impacts of product and service categories	Tenant Health & Safety Sustainability Insight				
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Tenant Health & Safety Sustainability Insight				
MATERIAL ASPECT: CUSTOMER PRIVACY (2016)						
GRI 103-1	Explanation of the material topic and its Boundaries	Data Protection Sustainability Insight				
GRI 103-2	The management approach and its components	Data Protection Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Data Protection Sustainability Insight				
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Protection Sustainability Insight				
NON-GRI MATERIAL ASPECT: CUSTOMER SATISFACTION						
GRI 103-1	Explanation of the material topic and its Boundaries	Tenant Satisfaction Sustainability Insight				
GRI 103-2	The management approach and its components	Tenant Satisfaction Sustainability Insight				
GRI 103-3	Evaluation of the management approach	Tenant Satisfaction Sustainability Insight				

We also reference the following disclosures:

TOPIC-SPECIFIC STANDARDS			
Standards		Response	External Assurance
ANTI CORRUPTION (2016)			
205-2 b), c) and e)	Communication and training about anti-corruption policies and procedures	Fair Business & Compliance Sustainability Insight	
WATER AND EFFLUENTS (2018)			
303-5 a)	Water consumption	Water & Waste Sustainability Insight	
WASTE (2020)			
306-1 a) ii	Waste generation and significant waste-related impacts	EPRA sBPR Report	
306-3	Waste generated	EPRA sBPR Report	
306-4 a)	Waste diverted from disposal	EPRA sBPR Report	
306-5 a)	Waste directed to disposal	EPRA sBPR Report	
TRAINING AND EDUCATION (2016)			
404-1 a) i.	Average hours of training per year per employee	Training and Development Insight	Yes
404-3	Percentage of employees receiving regular performance and career development reviews	Training and Development Insight	
DIVERSITY AND EQUAL OPPORTUNITY (2016)			
405-1	Diversity of governance bodies and employees	Diversity and Equal Opportunities Sustainability Insight	
405-2	Ratio of basic salary and remuneration of women to men	Diversity and Equal Opportunities Sustainability Insight	
PUBLIC POLICY (2016)			
415-1	Political contributions	Fair Business & Compliance Sustainability Insight	