

> GRI CONTENT INDEX

STATEMENT OF USE	Grand City Properties has reported the information cited in this GRI content index for the period January 1st 2023 to 31st December 2023 with reference to the GRI Standards.	
GRI 1 Used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	Note 1 of the notes to the Consolidated financial statements
	2-2 Entities included in the organisation's sustainability reporting	Note 31 of the notes to the consolidated financial statements
	2-3 Reporting period, frequency and contact point	Note 1 of the notes to the Consolidated financial statements; Contact page of the Company website .
	2-4 Restatements of information	Appendix 1: Data Preparation.
	2-5 External assurance	Appendix 2: Assurance Statement.
	2-6 Activities, value chain and other business relationships	'Preparation of the Report' section of the Consolidated Annual Report .
	2-7 Employees	Employee Head Count by Contract Type table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
	2-8 Workers who are not employees	Employee Head Count by Contract Type table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
	2-9 Governance structure and composition	Diversity table in 'Metrics: Our Workforce' section of Consolidated Annual Report ; 'Corporate Governance' section of Consolidated Annual Report .
	2-10 Nomination and selection of the highest governance body	'Corporate Governance' section of Consolidated Annual Report .
	2-11 Chair of the highest governance body	'Corporate Governance' section of Consolidated Annual Report .
	2-12 Role of the highest governance body in overseeing the management of impacts	,Corporate Governance' section of Consolidated Annual Report .
	2-13 Delegation of responsibility for managing impacts	,Corporate Governance' section of Consolidated Annual Report .
	2-14 Role of the highest governance body in sustainability reporting	,Corporate Governance' section of Consolidated Annual Report .
	2-15 Conflicts of interest	,Corporate Governance' section of Consolidated Annual Report .
	2-16 Communication of critical concerns	'Fair Business and Compliance' section of Consolidated Annual Report .
	2-17 Collective knowledge of the highest governance body	'Board of Directors' section of Consolidated Annual Report .
	2-18 Evaluation of the performance of the highest governance body	'Corporate Governance' section of Consolidated Annual Report .
	2-19 Remuneration policies	'ESG-Linked Remuneration' section of Consolidated Annual Report .
	2-20 Process to determine remuneration	'Remuneration Committee' and 'ESG-Linked Remuneration' section of Consolidated Annual Report .
	2-21 Annual total compensation ratio	Gender Pay Gap table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
	2-22 Statement on sustainable development strategy	'Our ESG Strategy' section of Consolidated Annual Report .
	2-23 Policy commitments	Throughout entire report.
	2-24 Embedding policy commitments	Throughout entire report.
	2-25 Processes to remediate negative impacts	Throughout entire report.
	2-26 Mechanisms for seeking advice and raising concerns	'Fair Business and Compliance' section of Consolidated Annual Report .
	2-27 Compliance with laws and regulations	Throughout 'Governance Information' section of Consolidated Annual Report .
	2-28 Membership associations	Throughout 'Governance Information' section of Consolidated Annual Report .
	2-29 Approach to stakeholder engagement	Employee Satisfaction'; 'Tenant Satisfaction'; 'Affected Communities and Neighbourhood Development' sections of Consolidated Annual Report .
	2-30 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.

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment' section of Consolidated Annual Report .
	3-2 List of material topics	Double Materiality Assessment' section of Consolidated Annual Report .
	3-3 Management of material topics	Our ESG Strategy' section of Consolidated Annual Report .
	205-2 Communication and training about anti-corruption policies and procedures	Our Intranet' section of Consolidated Annual Report .
	205-3 Confirmed incidents of corruption and actions taken	Corruption and Bribery' section of Consolidated Annual Report .
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Fair Business and Compliance' section of Consolidated Annual Report .
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Absolute and Like-for-like Energy for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	302-2 Energy consumption outside of the organisation	Absolute and Like-for-like Energy for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	302-3 Energy intensity	Absolute and Like-for-like Energy for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	302-4 Reduction of energy consumption	Absolute and Like-for-like Energy for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
GRI 303: Water and Effluents 2018	303-5 Water consumption	Absolute and Like-for-like Water Consumption for Owned Assets table in 'Metrics: Water Management' section of Consolidated Annual Report .
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Absolute and Like-for-like GHG Emissions for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	305-2 Energy indirect (Scope 2) GHG emissions	Absolute and Like-for-like GHG Emissions for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	305-3 Other indirect (Scope 3) GHG emissions	Absolute and Like-for-like GHG Emissions for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	305-4 GHG emissions intensity	Absolute and Like-for-like GHG Emissions for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
	305-5 Reduction of GHG emissions	Absolute and Like-for-like GHG Emissions for Owned Assets table in 'Metrics: Climate Change' section of Consolidated Annual Report .
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	'Circular Economy' section of Consolidated Annual Report .
	306-2 Management of significant waste-related impacts	'Circular Economy' section of Consolidated Annual Report .
	306-3 Waste generated	Total Weight of Waste by Disposal Route table in 'Metrics: Circular Economy' section of Consolidated Annual Report .
	306-4 Waste diverted from disposal	Total Weight of Waste by Disposal Route table in 'Metrics: Circular Economy' section of Consolidated Annual Report .
	306-5 Waste directed to disposal	Total Weight of Waste by Disposal Route table in 'Metrics: Circular Economy' section of Consolidated Annual Report .
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Turnover and Retention table in 'Metrics: Our Workforce' section of Consolidated Annual Report .

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety' section of Consolidated Annual Report .
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety' section of Consolidated Annual Report .
	403-3 Occupational health services	Occupational Health and Safety' section of Consolidated Annual Report .
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety' section of Consolidated Annual Report .
	403-5 Worker training on occupational health and safety	Occupational Health and Safety' section of Consolidated Annual Report .
	403-6 Promotion of worker health	Occupational Health and Safety' section of Consolidated Annual Report .
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety' section of Consolidated Annual Report .
	403-9 Work-related injuries	Employee Health and Safety table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development' section of Consolidated Annual Report .
	404-3 Percentage of employees receiving regular performance and career development reviews	Training table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
	405-2 Ratio of basic salary and remuneration of women to men	Diversity table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Issues and Incidents table in 'Metrics: Our Workforce' section of Consolidated Annual Report .
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagement table in 'Metrics: Affected Communities' section of Consolidated Annual Report .
GRI 415: Public Policy 2016	415-1 Political contributions	Political Engagement and Lobbying' section of Consolidated Annual Report .
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Tenant Health and Safety' section of Consolidated Annual Report .
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Tenant Health and Safety' section of Consolidated Annual Report .