

# GRI CONTENT INDEX 2025

<b>STATEMENT OF USE</b>	Grand City Property has reported the information cited in this GRI content index for the period 1st January 2025 to 31st December 2025 with reference to the GRI Standards.	
<b>GRI 1 Used</b>	GRI 1: Foundation 2021	
<b>GRI STANDARD</b>	<b>DISCLOSURE</b>	<b>LOCATION</b>
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	<a href="#">Board of Directors' Report</a> : The Company
	2-2 Entities included in the organization's sustainability reporting	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 BP-1 – Basis for Preparation of the Sustainability Statement
	2-3 Reporting period, frequency and contact point	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 BP-1 – Basis for Preparation of the Sustainability Statement
	2-4 Restatements of information	<a href="#">Consolidated Sustainability Statement</a> : E1-6 – Gross Scopes 1, 2, 3 and Total GHG Emissions <a href="#">Sustainability In-Focus Report</a> : Methodology and EPRA sBPR Data Preparation Notes
	2-5 External assurance	<a href="#">Consolidated Sustainability Statement</a> : Independent Limited Assurance Report
	2-6 Activities, value chain and other business relationships	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 SBM-1 – Strategy, Business Model and Value Chain
	2-7 Employees	<a href="#">Consolidated Sustainability Statement</a> : S1-6 – Employee Headcount and Overview
	2-8 Workers who are not employees	<a href="#">Consolidated Sustainability Statement</a> : S2 – Workers in the Value Chain
	2-9 Governance structure and composition	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-10 Nomination and selection of the highest governance body	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-11 Chair of the highest governance body	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-13 Delegation of responsibility for managing impacts	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-15 Conflicts of interest	<a href="#">Consolidated Sustainability Statement</a> : G1-3 – Prevention and Detection of Corruption and Bribery
	2-16 Communication of critical concerns	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-5 – Risk Management and Internal Controls Over Sustainability Reporting G1-1 Business Conduct Policies and Corporate Culture
	2-17 Collective knowledge of the highest governance body	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies
	2-18 Evaluation of the performance of the highest governance body	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-3 – Integration of Sustainability-Related Performance in Incentive Schemes
	2-19 Remuneration policies	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-3 – Integration of Sustainability-Related Performance in Incentive Schemes
	2-20 Process to determine remuneration	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 GOV-3 – Integration of Sustainability-Related Performance in Incentive Schemes

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	<a href="#">Consolidated Sustainability Statement</a> : S1-16 – Remuneration Metrics (Pay Gap and Total Remuneration)
	2-22 Statement on sustainable development strategy	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 SBM-1 – Strategy, Business Model and Value Chain
	2-23 Policy commitments	<a href="#">Consolidated Sustainability Statement</a> : S1-1 – Policies Related to Own Workforce S2-1 – Policies Related to Value Chain Workers S3-1 – Policies Governing Affected Communities S4-1 – Policies Related to Consumers and End-Users G1-1 – Business Conduct Policies and Corporate Culture
	2-24 Embedding policy commitments	<a href="#">Consolidated Sustainability Statement</a> : S1-1 – Policies Related to Own Workforce S2-1 – Policies Related to Value Chain Workers S3-1 – Policies Governing Affected Communities S4-1 – Policies Related to Consumers and End-Users G1-1 – Business Conduct Policies and Corporate Culture
	2-25 Processes to remediate negative impacts	<a href="#">Consolidated Sustainability Statement</a> : S1-1 – Policies Related to Own Workforce S2-1 – Policies Related to Value Chain Workers S3-1 – Policies Governing Affected Communities S4-1 – Policies Related to Consumers and End-Users G1-1 – Business Conduct Policies and Corporate Culture
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">Consolidated Sustainability Statement</a> : S1-3 – Processes to Remediate Negative Impacts and Channels for Own Workforce to Raise Concerns S4-3 – Processes to Remediate Negative Impacts and Channels for Consumers and End-Users to Raise Concerns G1-1 – Business Conduct Policies and Corporate Culture G1-3 – Prevention and Detection of Corruption and Bribery
	2-27 Compliance with laws and regulations	<a href="#">Consolidated Sustainability Statement</a> : S1-17 – Incidents, Complaints and Severe Human Rights Impacts G1-4 – Incidents of Corruption or Bribery
	2-28 Membership associations	<a href="#">Sustainability In-Focus Report</a> : Responsible Dealings, Industry Associations, and Policy Alignment
	2-29 Approach to stakeholder engagement	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 SBM-2 – Interests and Views of Stakeholders
	2-30 Collective bargaining agreements	<a href="#">Consolidated Sustainability Statement</a> : S1-2 – Engagement with Own Workforce about Impacts
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 BP-1 - Basis for Preparation of the Consolidated Sustainability Statement
	3-2 List of material topics	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 SBM-3 – Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model
	3-3 Management of material topics	<a href="#">Consolidated Sustainability Statement</a> : ESRS 2 IRO-1 – Description of the Process to Identify and Assess Material Impacts, Risks and Opportunities

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 101: Biodiversity 2024</b>	101-1 Policies to halt and reverse biodiversity loss	<a href="#">Sustainability In-Focus Report: Biodiversity and Ecosystems</a>
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	<a href="#">Consolidated Sustainability Statement: G1-3 - Prevention and Detection of Corruption and Bribery</a>
	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Consolidated Sustainability Statement: G1-3 - Prevention and Detection of Corruption and Bribery</a>
	205-3 Confirmed incidents of corruption and actions taken	<a href="#">Consolidated Sustainability Statement: G1-4 - Incidents of Corruption or Bribery</a>
<b>GRI 206: Anti-competitive behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Consolidated Sustainability Statement: G1-3 - Prevention and Detection of Corruption and Bribery</a>
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	<a href="#">Sustainability In-Focus Report: Approach to Taxation Statement</a>
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	<a href="#">Consolidated Sustainability Statement: E1-5 - Energy Consumption and Mix</a>
	302-2 Energy consumption outside of the organization	<a href="#">Consolidated Sustainability Statement: E1-5 - Energy Consumption and Mix</a>
	302-3 Energy intensity	<a href="#">Consolidated Sustainability Statement: E1-5 - Energy Consumption and Mix</a>
	302-4 Reduction of energy consumption	<a href="#">Consolidated Sustainability Statement: E1-4 - Targets Related to Climate Change Mitigation and Adaptation</a>
	302-5 Reductions in energy requirements of products and services	<a href="#">Consolidated Sustainability Statement: E1-4 - Targets Related to Climate Change Mitigation and Adaptation</a>
<b>GRI 303: Water and effluents 2018</b>	303-1 Interactions with water as a shared resource	<a href="#">Sustainability In-Focus Report: Water Management</a>
	303-3 Water withdrawal	<a href="#">Sustainability In-Focus Report: Metrics: Water Management</a>
	303-5 Water consumption	<a href="#">Sustainability In-Focus Report: Metrics: Water Management</a>
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	<a href="#">Consolidated Sustainability Statement: E1-6 - Gross Scopes 1, 2, 3 and Total GHG Emissions</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Consolidated Sustainability Statement: E1-6 - Gross Scopes 1, 2, 3 and Total GHG Emissions</a>
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Consolidated Sustainability Statement: E1-6 - Gross Scopes 1, 2, 3 and Total GHG Emissions</a> <a href="#">Sustainability In-Focus Report: GCP Employee Commuting</a>
	305-4 GHG emissions intensity	<a href="#">Consolidated Sustainability Statement: E1-6 - Gross Scopes 1, 2, 3 and Total GHG Emissions</a>
	305-5 Reduction of GHG emissions	<a href="#">Consolidated Sustainability Statement:</a> E1-1 - Transition Plan for Climate Change Mitigation E1-4 - Targets Related to Climate Change Mitigation and Adaptation E1-6 - Gross Scope 1,2,3 and Total GHG Emissions

GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<a href="#">Sustainability In-Focus Report:</a> Tenant Waste Management, Recycling of Construction Waste
	306-2 Management of significant waste-related impacts	<a href="#">Sustainability In-Focus Report:</a> Tenant Waste Management Recycling of Construction Waste
	306-3 Waste generated	<a href="#">Sustainability In-Focus Report:</a> Metrics: Circular Economy
	306-4 Waste diverted from disposal	<a href="#">Sustainability In-Focus Report:</a> Metrics: Circular Economy
	306-5 Waste directed to disposal	<a href="#">Sustainability In-Focus Report:</a> Metrics: Circular Economy
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<a href="#">Consolidated Sustainability Statement:</a> S1-6 – Employee Headcount and Overview
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<a href="#">Consolidated Sustainability Statement:</a> S1-1 – Policies Related to Own Workforce
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">Consolidated Sustainability Statement:</a> S1-1 – Policies Related to Own Workforce S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce
	403-3 Occupational health services	<a href="#">Consolidated Sustainability Statement:</a> S1-1 – Policies Related to Own Workforce S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">Consolidated Sustainability Statement:</a> S1-1 – Policies Related to Own Workforce
	403-5 Worker training on occupational health and safety	<a href="#">Consolidated Sustainability Statement:</a> S1-1 – Policies Related to Own Workforce S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce
	403-6 Promotion of worker health	<a href="#">Consolidated Sustainability Statement:</a> S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce <a href="#">Sustainability In-Focus Report:</a> Employee Health & Wellbeing

GRI STANDARD	DISCLOSURE	LOCATION
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Consolidated Sustainability Statement:</u> S1-1 – Policies Related to Own Workforce S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce
	403-8 Workers covered by an occupational health and safety management system	<u>Consolidated Sustainability Statement:</u> S1-14 – Health and Safety Metrics
	403-9 Work-related injuries	<u>Consolidated Sustainability Statement:</u> S1-14 – Health and Safety Metrics
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<u>Consolidated Sustainability Statement:</u> S1-13 – Training and Skills Development Metrics
	404-2 Programs for upgrading employee skills and transition assistance programs	<u>Consolidated Sustainability Statement:</u> S1-4 – Managing Material impacts, Risks and Opportunities Relating to Own Workforce
	404-3 Percentage of employees receiving regular performance and career development reviews	<u>Consolidated Sustainability Statement:</u> S1-13 – Training and Skills Development Metrics
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<u>Consolidated Sustainability Statement:</u> ESRS 2 GOV-1 – The Role of the Administrative, Management and Supervisory Bodies S1-6 – Employee Headcount and Overview S1-9 – Diversity Metrics
	405-2 Ratio of basic salary and remuneration of women to men	<u>Consolidated Sustainability Statement:</u> S1-16 – Remuneration Metrics (Pay Gap and Total Remuneration)
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<u>Consolidated Sustainability Statement:</u> S1-17 – Incidents, Complaints and Severe Human Rights Impacts
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<u>Consolidated Sustainability Statement:</u> S1-2 – Processes for Engaging with Own Workforce and Workers’ Representatives about Impacts
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<u>Consolidated Sustainability Statement:</u> S3 – Affected Communities <u>Sustainability In-Focus Report:</u> Neighbourhood Development
GRI 415: Public Policy 2016	415-1 Political contributions	<u>Sustainability In-Focus Report:</u> Responsible Dealings, Industry Associations, and Policy Alignment
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<u>Sustainability In-Focus Report:</u> Tenant Health and Safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<u>Sustainability In-Focus Report:</u> Metrics: Tenant Health and Safety
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>Consolidated Sustainability Statement:</u> S4-3 – Processes to Remediate Negative Impacts and Channels for Consumers and End-Users to Raise Concerns