

• GRI Content Index 2024

STATEMENT OF USE	Grand City Properties S.A. has reported the information cited in this GRI content index for the period January 1st 2024 to 31st December 2024 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	Board of Directors' Report : The Company
	2-2 Entities included in the organisation's sustainability reporting	Consolidated Sustainability Statement : ESRS 2 BP-1 - Basis for Preparation of the Consolidated Sustainability Statement
	2-3 Reporting period, frequency and contact point	Consolidated Sustainability Statement : ESRS 2 BP-1 - Basis for Preparation of the Consolidated Sustainability Statement
	2-4 Restatements of information	Consolidated Sustainability Statement : E1-6 – Gross Scopes 1, 2, 3 and Total GHG Emissions Sustainability In-Focus Report : Methodology and EPRA sBPR Data Preparation Notes
	2-5 External assurance	Consolidated Sustainability Statement : Independent Limited Assurance Report
	2-6 Activities, value chain and other business relationships	Consolidated Sustainability Statement : ESRS 2 SBM-1 Strategy, Business Model and Value Chain
	2-7 Employees	Consolidated Sustainability Statement : S1-6 Employee Headcount and Overview
	2-8 Workers who are not employees	Consolidated Sustainability Statement : S2 - Workers in the Value Chain
	2-9 Governance structure and composition	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-10 Nomination and selection of the highest governance body	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-11 Chair of the highest governance body	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-12 Role of the highest governance body in overseeing the management of impacts	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-13 Delegation of responsibility for managing impacts	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-14 Role of the highest governance body in sustainability reporting	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-15 Conflicts of interest	Consolidated Sustainability Statement : G1-3 Prevention and Detection of Corruption and Bribery
	2-16 Communication of critical concerns	Consolidated Sustainability Statement : ESRS 2 GOV5 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	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-18 Evaluation of the performance of the highest governance body	Consolidated Sustainability Statement : ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies
	2-19 Remuneration policies	Consolidated Sustainability Statement : ESRS 2 GOV3 Integration of Sustainability-Related Performance in Incentive Schemes
	2-20 Process to determine remuneration	Consolidated Sustainability Statement : ESRS 2 GOV3 Integration of Sustainability-Related Performance in Incentive Schemes

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GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Consolidated Sustainability Statement : S1-16 Remuneration Metrics (Pay Gap and Total Remuneration)
	2-22 Statement on sustainable development strategy	Consolidated Sustainability Statement : ESRS 2 SBM-1 - Strategy, Business Model and Value Chain
	2-23 Policy commitments	Consolidated Sustainability Statement : 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	Consolidated Sustainability Statement : 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	Consolidated Sustainability Statement : 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	Consolidated Sustainability Statement : 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	Consolidated Sustainability Statement : S1-17 Incidents, complaints and severe human rights impacts G1-4 Incidents of corruption or bribery
	2-28 Membership associations	Consolidated Sustainability Statement : Responsible Dealings, Industry Associations, and Policy Alignment
	2-29 Approach to stakeholder engagement	Consolidated Sustainability Statement : ESRS 2 SBM 2 Interest and Views of Stakeholders
	2-30 Collective bargaining agreements	Consolidated Sustainability Statement : S1-2 Engagement with Own Workforce about Impacts
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Consolidated Sustainability Statement : ESRS 2 BP-1 - Basis for Preparation of the Consolidated Sustainability Statement
	3-2 List of material topics	Consolidated Sustainability Statement : ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model
	3-3 Management of material topics	Consolidated Sustainability Statement : ESRS 2 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities

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

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GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Consolidated Sustainability Statement: E2-1 Policies to Manage its Material Impacts, Risks and Opportunities Related to Pollution Sustainability In-Focus Report: Tenant Waste Management, Recycling of Construction Waste
	306-2 Management of significant waste-related impacts	Consolidated Sustainability Statement: E2-1 Policies to Manage its Material Impacts, Risks and Opportunities Related to Pollution Sustainability In-Focus Report: Tenant Waste Management Recycling of Construction Waste
	306-3 Waste generated	Sustainability In-Focus Report: Metrics: Circular Economy
	306-4 Waste diverted from disposal	Sustainability In-Focus Report: Metrics: Circular Economy
	306-5 Waste directed to disposal	Sustainability In-Focus Report: Metrics: Circular Economy
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Consolidated Sustainability Statement: S1-6 Employee Headcount and Overview
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Consolidated Sustainability Statement: S1-1 Policies related to own workforce
	403-2 Hazard identification, risk assessment, and incident investigation	Consolidated Sustainability Statement: S1-1 Policies related to own workforce S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	403-3 Occupational health services	Consolidated Sustainability Statement: S1-1 Policies related to own workforce S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	403-4 Worker participation, consultation, and communication on occupational health and safety	Consolidated Sustainability Statement: S1-1 Policies related to own workforce
	403-5 Worker training on occupational health and safety	Consolidated Sustainability Statement: S1-1 Policies related to own workforce S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	403-6 Promotion of worker health	Consolidated Sustainability Statement: S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions Sustainability In-Focus Report: Employee Health & Wellbeing

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GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Consolidated Sustainability Statement: S1-1 Policies related to own workforce S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	403-8 Workers covered by an occupational health and safety management system	Consolidated Sustainability Statement: S1-14 Health and safety metrics
	403-9 Work-related injuries	Consolidated Sustainability Statement: S1-14 Health and safety metrics
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Consolidated Sustainability Statement: S1-13 Training and Skills Development Metrics
	404-2 Programs for upgrading employee skills and transition assistance programs	Consolidated Sustainability Statement: S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
	404-3 Percentage of employees receiving regular performance and career development reviews	Consolidated Sustainability Statement: S1-13 Training and Skills Development Metrics
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Consolidated Sustainability Statement: ESRS 2 GOV1 The Role of the Administrative, Management and Supervisory Bodies S1-6 Characteristics of the undertaking's employees S1-9 Diversity metrics
	405-2 Ratio of basic salary and remuneration of women to men	Consolidated Sustainability Statement: S1-16 Remuneration Metrics (Pay Gap and Total Remuneration)
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Consolidated Sustainability Statement: 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	Consolidated Sustainability Statement: 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	Consolidated Sustainability Statement: S3 Affected Communities Sustainability In-Focus Report: Neighbourhood Development
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability In-Focus Report: 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	Sustainability In-Focus Report: Tenant Health and Safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability In-Focus Report: Metrics: Tenant Health and Safety
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability In-Focus Report: Governance of Data Protection and Information Security