

# GRI Content Index

<b>STATEMENT OF USE</b>	GCP SA has reported the information cited in this GRI content index for the period January 1 <sup>st</sup> 2022 to 31 <sup>st</sup> December 2022 with reference to the GRI Standards.
<b>GRI 1 Used</b>	GRI 1: Foundation 2021

## GENERAL DISCLOSURE

### GRI 2: General Disclosures 2021

2-1	<b>Organizational details</b>	<a href="#">Introduction of the Non-Financial Report 2022 (NFR)</a>
2-2	<b>Entities included in the organization's sustainability reporting</b>	NFR Introduction. See <a href="#">EPRA sBPR</a> report for definition of organizational boundaries
2-3	<b>Reporting period, frequency and contact point</b>	NFR Introduction
2-4	<b>Restatements of information</b>	EPRA sBPR Report
2-5	<b>External assurance</b>	The contents of our Non-Financial Report and selected key performance indicators have been independently 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 x of our Non-Financial Report.
2-6	<b>Activities, value chain and other business relationships</b>	<a href="#">Introduction of the NFR</a>
2-7	<b>Employees</b>	About Us, <a href="#">Employee Satisfaction Sustainability Insight</a>
2-8	<b>Workers who are not employees</b>	About Us, <a href="#">Employee Satisfaction Sustainability Insight</a>
2-9	<b>Governance structure and composition</b>	<a href="#">Management of ESG topics of the NFR</a> , <a href="https://www.grandcityproperties.com/about-us/corporate-governance/">https://www.grandcityproperties.com/about-us/corporate-governance/</a>
2-10	<b>Nomination and selection of the highest governance body</b>	Management of ESG topics
2-11	<b>Chair of the highest governance body</b>	Management of ESG topics
2-12	<b>Role of the highest governance body in overseeing the management of impacts</b>	Management of ESG topics
2-13	<b>Delegation of responsibility for managing impacts</b>	Management of ESG topics
2-14	<b>Role of the highest governance body in sustainability reporting</b>	Management of ESG topics
2-15	<b>Conflicts of interest</b>	<a href="#">Fair Business and Compliance Sustainability Insight</a>
2-16	<b>Communication of critical concerns</b>	<a href="#">Fair Business and Compliance Sustainability Insight</a>
2-17	<b>Collective knowledge of the highest governance body</b>	Management of ESG topics
2-18	<b>Evaluation of the performance of the highest governance body</b>	Management of ESG topics
2-19	<b>Remuneration policies</b>	Our Remuneration policy was approved in 2020 for a 4 year term, which can be found at <a href="https://www.grandcityproperties.com/fileadmin/user_upload/02_about_us/Corporate_Governance/Grand_City_Properties_Remuneration_Policy_2020.pdf">https://www.grandcityproperties.com/fileadmin/user_upload/02_about_us/Corporate_Governance/Grand_City_Properties_Remuneration_Policy_2020.pdf</a>
2-20	<b>Process to determine remuneration</b>	We report on our remuneration process annually as part of our AGM. Our report from 2022 for FY2021 can be found here: <a href="https://www.grandcityproperties.com/investor-relations/general-meeting/agm-egm-2022/">https://www.grandcityproperties.com/investor-relations/general-meeting/agm-egm-2022/</a> . A new report covering 2022 will be published in July 2023 following our AGM in June.
2-22	<b>Statement on sustainable development strategy</b>	<a href="#">Message from the Board of the Non-Financial Report 2022</a>
2-23	<b>Policy commitments</b>	Throughout, summarised in Materiality section of NFR
2-24	<b>Embedding policy commitments</b>	Throughout, summarised in Materiality section of NFR
2-25	<b>Processes to remediate negative impacts</b>	See the Sustainability Insights on <a href="#">Fair Business and Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-26	<b>Mechanisms for seeking advice and raising concerns</b>	See the Sustainability Insights on <a href="#">Fair Business and Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-27	<b>Compliance with laws and regulations</b>	See the Sustainability Insights on <a href="#">Fair Business and Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-28	<b>Membership associations</b>	<a href="https://www.grandcityproperties.com/about-us/our-memberships/">https://www.grandcityproperties.com/about-us/our-memberships/</a>
2-29	<b>Approach to stakeholder engagement</b>	See the following Sustainability Insights: <a href="#">Tenant Satisfaction</a> ; <a href="#">Employee Satisfaction</a> ; <a href="#">Supply Chain &amp; Human Rights</a> ; <a href="#">Local Communities</a>
2-30	<b>Collective bargaining agreements</b>	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 (Tarifvertrags-gesetz). This legislation applies to our employees as well.

### GRI 3: Material Topics 2021

3-1	Process to determine material topics	<a href="#">Materiality Section of the NFR</a>
3-2	List of material topics	Materiality Section
3-3	Management of material topics	Materiality Section

### TOPIC SPECIFIC STANDARDS

#### GRI 205: Anti-Corruption 2016

205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Fair Business &amp; Compliance Sustainability Insight</a>
205-3	Confirmed incidents of corruption and actions taken	Fair Business & Compliance Sustainability Insight

#### GRI 206: Anti-competitive Behavior 2016

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Fair Business and Compliance Sustainability Insight</a>
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#### GRI 302: Energy 2016

302-1	Energy consumption within the organization	<a href="#">Energy &amp; Climate Change Sustainability Insight, EPRA sBPR report</a>
302-2	Energy consumption outside of the organization	Energy & Climate Change Sustainability Insight, EPRA sBPR report
302-3	Energy intensity	Energy & Climate Change Sustainability Insight, EPRA sBPR report
302-4	Reduction of energy consumption	Energy & Climate Change Sustainability Insight, EPRA sBPR report

#### GRI 303: Water and Effluents 2018

303-5	Water consumption	<a href="#">Environmental Protection Sustainability Insight, EPRA sBPR report</a>
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#### GRI 305: Emissions 2016

305-1	Direct (Scope 1) GHG emissions	<a href="#">Energy &amp; Climate Change Sustainability Insight, EPRA sBPR report</a>
305-2	Energy indirect (Scope 2) GHG emissions	Energy & Climate Change Sustainability Insight, EPRA sBPR report
305-3	Other indirect (Scope 3) GHG emissions	Energy & Climate Change Sustainability Insight, EPRA sBPR report
305-4	GHG emissions intensity	Energy & Climate Change Sustainability Insight, EPRA sBPR report
305-5	Reduction of GHG emissions	Energy & Climate Change Sustainability Insight, EPRA sBPR report

#### GRI 306: Waste 2020

306-1	Waste generation and significant waste-related impacts	<a href="#">Environmental Protection Sustainability Insight, EPRA sBPR report</a>
306-2	Management of significant waste-related impacts	Environmental Protection Sustainability Insight, EPRA sBPR report
306-3	Waste generated	Environmental Protection Sustainability Insight, EPRA sBPR report
306-4	Waste diverted from disposal	Environmental Protection Sustainability Insight, EPRA sBPR report
306-5	Waste directed to disposal	Environmental Protection Sustainability Insight, EPRA sBPR report

#### GRI 401: Employment 2016

401-1	New employee hires and employee turnover	<a href="#">Employee Satisfaction Sustainability Insight, EPRA sBPR report</a>
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<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	<a href="#">Occupational Health &amp; Safety Sustainability Insight</a>
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety Sustainability Insight
403-3	Occupational health services	Occupational Health & Safety Sustainability Insight
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety Sustainability Insight
403-5	Worker training on occupational health and safety	Occupational Health & Safety Sustainability Insight
403-6	Promotion of worker health	Occupational Health & Safety Sustainability Insight
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety Sustainability Insight
403-8	Workers covered by an occupational health and safety management system	Occupational Health & Safety Sustainability Insight
403-9	Work-related injuries	Occupational Health & Safety Sustainability Insight
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<a href="#">Training &amp; Development Sustainability Insight, EPRA sBPR Report</a>
404-2	Programs for upgrading employee skills and transition assistance programs	Training & Development Sustainability Insight, EPRA sBPR Report
404-3	Percentage of employees receiving regular performance and career development reviews	Training & Development Sustainability Insight, EPRA sBPR Report
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	<a href="#">Diversity, Equality &amp; Inclusion Sustainability Insight, EPRA sBPR Report</a>
405-2	Ratio of basic salary and remuneration of women to men	Diversity, Equality & Inclusion Sustainability Insight, EPRA sBPR Report
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	Diversity, Equality and Inclusion Sustainability Insight, EPRA sBPR Report
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Local Communities &amp; Neighbourhood Development Sustainability Insight</a>
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	<a href="#">Fair Business &amp; Compliance Sustainability Insight</a>
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Tenant Health &amp; Safety Sustainability Insight</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Tenant Health & Safety Sustainability Insight