



GRI Standard	Disclosure	Report Section	UNGC Mapping	Page no.	Reason for omission
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health, Safety and Wellbeing		152	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Health, Safety and Wellbeing		152	
Marketing and labelling					
GRI 3: Material Topics 2021	3-3 Management of material topics	Industry outlook,Our properties- Financial capital		32, 44	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Awards, Accolades and Certifications		216	
	417-2 Incidents of non-compliance concerning product and service information and labeling				Not applicable due to nature of business
	417-3 Incidents of non-compliance concerning marketing communications				Nil
Customer privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Promoting trust through Governance ,Data privacy and cybersecurity		182, 194	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	KPIs- Breaches		571, 572	

SASB Disclosure

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	Page no.
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of floor area, by property subsector	Quantitative	Percentage (%) by floor area	568
	IF-RE-130a.2	Total energy consumed by portfolio area with data coverage, percentage grid electricity, and percentage renewable, each by property subsector	Quantitative	Gigajoules (GJ), Percentage (%)	568
	IF-RE-130a.3	Like-for-like change in energy consumption of portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	568
	IF-RE-130a.4	Percentage of eligible portfolio that ⓘ has obtained an energy rating and ⓘ is certified to ENERGY STAR®, by property subsector	Quantitative	Percentage (%) by floor area	573, 574
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	n/a	122
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of total floor area and percentage in regions with High or Extremely High Baseline Water Stress, each by property subsector	Quantitative	Percentage (%) by floor area	Refer to the BRSR report Principle 6-L1
	IF-RE-140a.2	Total water withdrawn by portfolio area with data coverage and percentage in regions with High or Extremely High Baseline Water Stress, each by property subsector	Quantitative	Thousand cubic metres (m³), Percentage (%)	Refer to the BRSR report Principle 6-L1
	IF-RE-140a.3	Like-for-like change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative	Percentage (%)	568
	IF-RE-140a.4	Discussion of water management risks and description of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	127
Management of Tenant Sustainability Impacts	IF-RE-410a.1	Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and associated leased floor area, by property subsector	Quantitative	Percentage (%) by floor area, Square metres (m²)	Not applicable
	IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for ⓘ grid electricity consumption and ⓘ water withdrawals, by property subsector	Quantitative	Percentage (%) by floor area	1) 100% 2) 13%
	IF-RE-410a.3	Description of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis	n/a	123
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in FEMA Special Flood Hazard Areas or foreign equivalent, by property subsector	Quantitative	Square metres (m²)	Not applicable
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	114



IFRS S1 and S2 Sustainability and Climate-change related Disclosures

Table 1. Sustainability Disclosure Topics & Metrics

Pillar	Paragraph	Disclosure	Reference	Page no.
Conceptual foundations	S1.17; S1.B32	Materiality	Our approach to materiality	106
		Reporting entity	Reporting boundary	567
	S1.21-24; S1.B42(a),(c)	Connected information	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
Governance	S1.26-27; S2.5-7	Governance	Executive Management of Sustainability	188
			Risk assessment and management	198
Strategy	S1.30-31; S1.33	Sustainability	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
	S2.8; S2.10; S2.12	Climate-related risks and opportunities	Our approach to materiality	106
			Climate risks and action	114
	S2.13	Business model and value chain	Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
	S2.14	Strategy and decision-making	Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114
	S2.15; S2.16; S2.21	Financial position, financial performance and cash flows	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
Risk management	S2.24-26	Risk management	Climate risks and action	114
			Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Executive Management of Sustainability	188
			Risk assessment and management	198
			Climate risks and action	114

Pillar	Paragraph	Disclosure	Reference	Page no.
Metrics and Targets	S1.53; S2.27	General requirements	Our approach to materiality	106
			Blueprint 2030 Framework	108
			Value creation model	110
			Sustainability Data Annexures	568
	S2.29a;S2.B55-56	Greenhouse gases	GHG emissions	125
			Sustainability Data Annexures	568
	S2.29(b)-(g); S2.30; S2.B64	Other cross-industry metrics	Our approach to materiality	106
			Risk assessment and management	198
			Sustainability Data Annexures	568
	Industry-based metrics	S2.32	Value creation model	110
			Sustainability Data Annexures	568
	Entity-specific metrics	S1.49	Value creation model	110
			Sustainability Data Annexures	568
	Climate-related targets	S2.33-37	Value creation model	110
Blueprint 2030 framework			108	
Climate risks and action			114	
Sustainability Data Annexures			568	
General requirements	Sources of Guidance	S1.54; S1.55a; S1.56; S1.58a; S1.59	Value creation model	110
			Reporting Boundary	567
			Sustainability Data Annexures	568
	Location of disclosures	S1.63	Our approach to materiality	106
			Reporting Boundary	567
			Sustainability Data Annexures	568
	Timing of reporting	S1.64	Reporting Boundary	567
	Comparative information	S1.70; S1.B50a; S1.B51; S1.B50c; S1.B52; S1.B53; S1.B54	Sustainability Data Annexures	568
	Statement of compliance	S1.72	Reporting Boundary	567
Judgements, Uncertainties and Errors	Judgements	S1.74	Our approach to materiality	106
			Climate risks and action	114
	Measurement uncertainty	S1.77; S1.78	Our approach to materiality	106
			Climate risks and action	114
	Errors	S1.83; S1.B58(a)-(b)	Sustainability Data Annexures	568

Table 2. Activity Metrics

ACTIVITY METRIC	CATEGORY	Category	Unit of Measure	Page no.
Activity Metrics	Number of assets, by property sector	Quantitative	Number	28
Activity Metrics	Leasable floor area, by property sector	Quantitative	Square metres (m²)	28
Activity Metrics	Percentage of indirectly managed assets, by property sector	Quantitative	Percentage (%) by floor area	28
Activity Metrics	Average occupancy rate, by property sector	Quantitative	Percentage (%)	28