

## Custom Content Index - “in accordance Core”

Mirvac's sustainability reporting is prepared in accordance with the Global Reporting Initiative (GRI) Standards: Core option. This index provides a guide to where information on our material impacts, as they relate to the GRI reporting requirements and indicators, can be found throughout Mirvac's Annual Report and our website. The document refers to a variety of resources. They can be accessed at the below locations:

1. Annual Report
2. ESG Analyst Toolkit
3. [Modern Slavery Statement](#)
4. [This Changes Everything](#)
5. Corporate Governance Statement
6. [Reporting Criteria](#)

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
Information related to Standard Disclosure required by the 'in accordance' options may already be included in other reports prepared by the organisation. In these circumstances, the organisation may elect to add a specific reference to where the relevant information can be found.			
<b>ORGANIZATIONAL PROFILE</b>			
102-1	a. Name of the organization.	Mirvac (The Mirvac Group)	Fully
102-2	a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	Annual Report (pages 2-3, About Mirvac)  Founded in 1972, Mirvac is an ASX top 50 property group with an internationally recognised, award winning innovation capability. We are proud to play an important role in shaping cities, creating and curating places and experiences that are designed to enrich the lives of millions of Australians.	Fully
102-3	a. Location of the organization's headquarters.	Sydney, Australia.	Fully
102-4	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	Annual Report (page 2, About Mirvac)	Fully
102-5	a. Nature of ownership and legal form.	Annual Report (page 1, About This report), Corporate Governance Statement 2021 (page E)	Fully
102-6	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	Annual Report (page 2, About Mirvac)	Fully
102-7	a. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); v. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	i. ESG Analyst Toolkit (Workforce) ii. Annual Report (pages 4-5, FY21 Highlights) iii. Annual Report (pages 4-5, FY21 Highlights) iv. Annual Report (pages 4-5, FY21 Highlights) v. Annual Report (page 17 - Office, page 18 - Industrial, pages 19-20 - Retail, page 22 - Commercial & Mixed-Use, page 24 - Build to Rent, page 26 - Residential, pages 38-43 - Sustainability Update).	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
102-8	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Total number of employees by employment contract (permanent and temporary), by gender.</li> <li>b. Total number of employees by employment contract (permanent and temporary), by region.</li> <li>c. Total number of employees by employment type (full-time and part-time), by gender.</li> <li>d. Whether a significant portion of the organization’s activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.</li> <li>e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).</li> <li>f. An explanation of how the data have been compiled, including any assumptions made.</li> </ul>	<p>Mirvac employees: ESG Analyst Toolkit (Workforce); Annual Report (pages 30-35, Our People).</p> <p>Supervised workers: Fluctuations in supervised workers are not seasonal, but based on the level of construction activities being undertaken by Mirvac.</p> <p>E. is not applicable</p>	Fully
102-9	A description of the organization’s supply chain, including its main elements as they relate to the organization’s activities, primary brands, products, and services.	<p>Annual Report (pages 36-37, Risk Management)</p> <p>Mirvac’s Vendor Code of Conduct is publicly available on the <a href="#">Mirvac website</a></p> <p>Our supply chain is described in the Mirvac 2020 <a href="#">Modern Slavery Statement</a></p>	Fully
102-10	<ul style="list-style-type: none"> <li>a. Significant changes to the organization’s size, structure, ownership, or supply chain, including:                             <ul style="list-style-type: none"> <li>i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;</li> <li>ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);</li> <li>iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.</li> </ul> </li> </ul>	Annual Report (pages 48-55, Director’s Report)	Fully
102-11	<ul style="list-style-type: none"> <li>a. Whether and how the organization applies the Precautionary Principle or approach.</li> </ul>	Annual Report (pages 36-37, Risk Management)	Fully
102-12	<ul style="list-style-type: none"> <li>a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.</li> </ul>	Annual Report (pages 12-13, Stakeholder Value Creation)	Fully
102-13	<ul style="list-style-type: none"> <li>a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.</li> </ul>	Annual Report (pages 12-13, Stakeholder Value Creation)	Fully
<b>STRATEGY</b>			
102-14	<ul style="list-style-type: none"> <li>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</li> </ul>	Annual Report (page 6, Chairman’s Letter), Annual Report (page 8, CEO & Managing Director’s Letter)	Fully
<b>ETHICS AND INTEGRITY</b>			
102-16	<ul style="list-style-type: none"> <li>a. A description of the organization’s values, principles, standards, and norms of behavior.</li> </ul>	Corporate Governance Statement 2021 (page 7, Purpose, Values & Policies)	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GOVERNANCE</b>			
102-18	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	Corporate Governance Statement 2021 (page 2, Board Governance Framework), <a href="#">Risk Management Policy</a>	Fully
<b>STAKEHOLDER ENGAGEMENT</b>			
102-40	a. A list of stakeholder groups engaged by the organization.	Annual Report (pages 12-13, Stakeholder Value Creation)	Fully
102-41	a. Percentage of total employees covered by collective bargaining agreements.	33%	Fully
102-42	a. The basis for identifying and selecting stakeholders with whom to engage.	<a href="#">This Changes Everything</a>	Fully
102-43	a. The organization’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Annual Report (pages 12-13, Stakeholder Value Creation)	Fully
102-44	a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns.	Annual Report (pages 12-13, Stakeholder Value Creation), (pages 36-37, Risk Management)	Fully
<b>REPORTING PRACTICE</b>			
102-45	a. A list of all entities included in the organization’s consolidated financial statements or equivalent documents. b. Whether any entity included in the organization’s consolidated financial statements or equivalent documents is not covered by the report.	The Annual Report covers the activities of the Mirvac Group (‘Mirvac’ or the ‘Group’) within Australia under Mirvac’s operational control for the financial year ending 30th June 2021.	Fully
102-46	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	Annual Report (pages 38-39, Sustainability Update) Mirvac’s materiality and boundaries are set by our strategy, <a href="#">This Changes Everything</a> .	Fully
102-47	a. A list of the material topics identified in the process for defining report content.	Annual Report (pages 38-39, Sustainability Update) Our material aspects are defined in our strategy, <a href="#">This Changes Everything</a> The GRI Principles for defining content and quality have also been applied in preparation of this report.	Fully
102-48	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Minor adjustment has been made to previous year’s scope 2 emissions data to rectify a data error	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
102-49	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	No significant changes.	Fully
102-50	a. Reporting period for the information provided.	2020-2021 Financial Year.	Fully
102-51	a. If applicable, the date of the most recent previous report.	2019-2020 Financial Year.	Fully
102-52	a. Reporting cycle.	Annual.	Fully
102-53	a. The contact point for questions regarding the report or its contents.	Annual Report - Directory (page 149, Directory)	Fully
102-54	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: i. ‘This report has been prepared in accordance with the GRI Standards: Core option’; ii. ‘This report has been prepared in accordance with the GRI Standards: Comprehensive option’.	The sustainability section of Mirvac’s Annual Report (including its suite), <a href="#">This Changes Everything</a> and GRI Index is in accordance with the ‘Core’ criteria for disclosures under the Global Reporting Initiatives (GRI). The Annual Report includes select sustainability indicators that have been externally assured (refer to the ESG Analyst Toolkit) and the assurance statement is available online.	Fully
102-55	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	Not applicable - requirements for indicator 102-55 are met throughout this document.	Fully
102-56	a. A description of the organization’s policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; ii. The relationship between the organization and the assurance provider; iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization’s sustainability report.	Mirvac believes in the transparent disclosure of our performance data and as part of this, PwC was commissioned to undertake independent assurance of the integrity of selected performance indicators presented within this year’s report. The assurance statement is downloadable from the Annual Report website. Mirvac also works with Business for Societal Impact (B4SI) to assure Mirvac’s community investment numbers.	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 103: MANAGEMENT APPROACH</b>			
103-1	<p>For each material topic, the reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:                             <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization’s involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	<p>The internal boundary for all material aspects is Mirvac Limited (Mirvac Group) which includes Mirvac Property Trust and its controlled entities. The material issues against which Mirvac has made commitments are listed in the Annual Report (pages 38-43, Sustainability) and on the Mirvac website <a href="https://www.mirvac.com/sustainability">https://www.mirvac.com/sustainability</a>.</p>	Fully
103-2	<p>For each material topic, the reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:                             <ul style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ul> </li> </ul>	<p>Material aspects: employment; occupational health and safety; diversity and equal opportunity; equal remuneration for women and men; supplier assessment for labor practices; Indigenous rights; supplier human rights assessment; anti-corruption; public policy; supplier assessment for impacts on society.</p> <p>Materiality of aspects: Annual Report (pages 38-43, Sustainability), <a href="#">This Changes Everything</a>.</p> <p>Management of aspects: Annual Report (pages 38-43, Sustainability), (pages 36-37, Risk Management).</p> <p>Aspect: Employment; training and employment; equal remuneration: Annual Report (pages 30-35, Our People).</p> <p>Aspect: Occupational health and safety: Annual Report (page 34, Safety and Wellbeing).</p> <p>Aspect: Indigenous rights - Reconciliation Action Plan: Annual Report (page 43).</p> <p>Grievance Mechanism: Mirvac is committed to fostering and maintaining a culture of corporate compliance, ethical behaviour and good corporate governance. The Open Line policy was established to encourage reporting of concerns regarding potentially unethical, unlawful or improper practices or behaviours (Improper Conduct) and providing protection for individuals reporting in good faith. This includes grievances regarding resource abuse, human resources, unethical behaviour or illegal activity. The Open Line policy is publicly available. There have been no environmental grievances in this financial year.</p>	Fully
103-3	<p>For each material topic, the reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:                             <ul style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ul> </li> </ul>	<p>Corporate Governance Statement 2021 (page 7, Purpose, Values &amp; Policies)</p>	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 201: ECONOMIC PERFORMANCE</b>			
201-2	<p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ul style="list-style-type: none"> <li>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li>ii. a description of the impact associated with the risk or opportunity;</li> <li>iii. the financial implications of the risk or opportunity before action is taken;</li> <li>iv. the methods used to manage the risk or opportunity;</li> <li>v. the costs of actions taken to manage the risk or opportunity.</li> </ul>	Annual Report (pages 36-37, Risk Management), Corporate Governance Statement 2021 (page 9, Risk Management & Assurance)	Fully
<b>GRI 203: INDIRECT ECONOMIC IMPACTS</b>			
203-1	<ul style="list-style-type: none"> <li>a. Extent of development of significant infrastructure investments and services supported.</li> <li>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</li> <li>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</li> </ul>	Annual Report; (page 17 - Office), (page 18 - Industrial), (pages 19-20 - Retail), (page 21 - Build to Rent), (page 22 - Commercial & Mixed-Use), (26 - Residential), (pages 38-43 - Sustainability Update)	Fully
<b>GRI 204: PROCUREMENT PRACTICES</b>			
204-1	<ul style="list-style-type: none"> <li>a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</li> <li>b. The organization’s geographical definition of ‘local’.</li> <li>c. The definition used for ‘significant locations of operation’.</li> </ul>	Annual Report (pages 42-43, Sustainability)	Fully
<b>GRI 205: ANTI-CORRUPTION</b>			
205-1	<ul style="list-style-type: none"> <li>a. Total number and percentage of operations assessed for risks related to corruption.</li> <li>b. Significant risks related to corruption identified through the risk assessment.</li> </ul>	Annual Report (pages 36-37, Risk Management)	Fully
205-3	<ul style="list-style-type: none"> <li>a. Total number and nature of confirmed incidents of corruption.</li> <li>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</li> <li>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</li> <li>d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</li> </ul>	There were no confirmed incidents of corruption in FY21.	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 206: ANTI-COMPETITIVE BEHAVIOUR</b>			
206-1	<ul style="list-style-type: none"> <li>a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.</li> <li>b. Main outcomes of completed legal actions, including any decisions or judgments.</li> </ul>	There were no confirmed or reported legal actions pending or completed during the reporting period regarding anti-competitive behaviour.	Fully
<b>GRI 302: ENERGY</b>			
302-1	<ul style="list-style-type: none"> <li>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</li> <li>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</li> <li>c. In joules, watt-hours or multiples, the total:               <ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul> </li> <li>d. In joules, watt-hours or multiples, the total:               <ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul> </li> <li>e. Total energy consumption within the organization, in joules or multiples.</li> <li>f. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>g. Source of the conversion factors used.</li> </ul>	<ul style="list-style-type: none"> <li>a. ESG Analyst Toolkit</li> <li>b. ESG Analyst Toolkit</li> <li>c. ESG Analyst Toolkit (electricity only, others N/A)</li> <li>d. not reported</li> <li>e. ESG Analyst Toolkit</li> <li>f. Reporting Criteria</li> <li>g. Reporting Criteria</li> </ul>	Fully
302-3	<ul style="list-style-type: none"> <li>a. Energy intensity ratio for the organization.</li> <li>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</li> <li>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</li> </ul>	ESG Analyst Toolkit	Fully
302-4	<ul style="list-style-type: none"> <li>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</li> <li>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</li> <li>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</li> <li>d. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	<ul style="list-style-type: none"> <li>a. We report our energy reduction in terms of energy and carbon intensity reduction. This is reported in our Annual Report (page 38, Sustainability) and in the ESG Analyst Toolkit.</li> <li>b. ESG Analyst Toolkit</li> <li>c. Reporting Criteria</li> <li>d. Reporting Criteria</li> </ul>	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 303: WATER</b>			
303-1	<p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p>	<p>Annual Report (pages 38-39 &amp; 42, Sustainability)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p>	Fully
<b>GRI 305: EMISSIONS</b>			
305-1	<p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Annual Report (page 39, Energy, GHG, Water, Waste)</p>	Fully



## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
305-2	<p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Annual Report (page 39, Energy, GHG, Water, Waste)	Fully
305-3	<p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Annual Report (page 39, Energy, GHG, Water, Waste)	Fully
305-4	<p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p>	ESG Analyst Toolkit (Energy, GHG, Water, Waste)	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 306: WASTE</b>			
306-1	<p>a. For the organization’s significant actual and potential waste-related impacts, a description of:</p> <ul style="list-style-type: none"> <li>i. the inputs, activities, and outputs that lead or could lead to these impacts;</li> <li>ii. whether these impacts relate to waste generated in the organization’s own activities or to waste generated upstream or downstream in its value chain.</li> </ul>	Annual Report (pages 38-42, Sustainability)	Fully
306-2	<p>a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> <p>b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p> <p>c. The processes used to collect and monitor waste-related data.</p>	Annual Report (pages 38-42, Sustainability)	Fully
306-3	<p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p>	ESG Analyst Toolkit (Energy, GHG, Water, Waste)	Fully
306-4	<p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul> <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ul style="list-style-type: none"> <li>i. onsite;</li> <li>ii. offsite.</li> </ul> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	ESG Analyst Toolkit (Energy, GHG, Water, Waste)	Fully

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 307: ENVIRONMENTAL COMPLIANCE</b>			
307-1	<p>a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ul style="list-style-type: none"> <li>i. total monetary value of significant fines;</li> <li>ii. total number of non-monetary sanctions;</li> <li>iii. cases brought through dispute resolution mechanisms.</li> </ul> <p>b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</p>	There has been no infringement notice issued for minor environmental incidents during the year.	Fully
<b>GRI 401: EMPLOYMENT</b>			
401-2	<p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> <li>i. life insurance;</li> <li>ii. health care;</li> <li>iii. disability and invalidity coverage;</li> <li>iv. parental leave;</li> <li>v. retirement provision;</li> <li>vi. stock ownership;</li> <li>vii. others.</li> </ul> <p>b. The definition used for ‘significant locations of operation’.</p>	Annual Report (pages 30-35, Our People)	Fully
401-3	<p>a. Report the total number of employees that were entitled to parental leave, by gender.</p> <p>b. Report the total number of employees that took parental leave, by gender.</p> <p>c. Report the total number of employees who returned to work after parental leave ended, by gender.</p> <p>d. Report the total number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.</p> <p>e. Report the return to work and retention rates of employees who took parental leave, by gender</p>	ESG Analyst Toolkit (Workforce)	Fully
<b>GRI 402: LABOR/MANAGEMENT RELATIONS</b>			
402-1	<p>a. Minimum number of weeks’ notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	<p>Annual Report (page 34, Safety and Wellbeing)</p> <p>The Human Resources Committee Charter outlines Mirvac’s approach to managing the Group’s culture, human resources strategies, practices and policies, having regard to the need for alignment of those practices and policies with the Group’s purpose, values, strategic objectives and risk appetite. The Charter is publicly available on the <a href="#">Mirvac website</a>.</p>	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY</b>			
403-10	<p>a. For all employees:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Annual Report (page 34, Safety and Wellbeing);</p> <p>ESG Analyst Toolkit (Health and Safety)</p>	Fully
<b>GRI 404: TRAINING AND EDUCATION</b>			
404-1	<p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> <li>i. gender;</li> <li>ii. employee category.</li> </ul>	ESG Analyst Toolkit (Health and Safety)	Fully
404-3	<p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	100% of employees receive performance and career development reviews.	Fully
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY</b>			
405-1	<p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul>	<p>Annual Report (pages 32-33, Our People)</p> <p>ESG Analyst Toolkit (Workforce)</p>	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
<b>GRI 409: FORCED OR COMPULSORY LABOUR</b>			
409-1	<p>a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <ul style="list-style-type: none"> <li>i. type of operation (such as manufacturing plant) and supplier;</li> <li>ii. countries or geographic areas with operations and suppliers considered at risk.</li> </ul> <p>b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.</p>	Annual Report (page 36, Risk Management), (page 43, Sustainability)	Fully
<b>GRI 415: PUBLIC POLICY</b>			
415-1	<p>a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.</p> <p>b. If applicable, how the monetary value of in-kind contributions was estimated.</p>	The Election Funding, Expenditure and Disclosures Act 1981 (amended in 2009) prohibits property developers from making political donations. Mirvac has in place a Political Donations Policy, which prohibits the Group and any Mirvac employee from making (or soliciting another person to make) any political donation on behalf of the Group. Directors and certain designated employees are also prohibited from making political donations in their personal capacity. During FY21, Mirvac (including its Directors and the designated employees) made no political donations.	Fully
<b>GRI 416: CUSTOMER HEALTH AND SAFETY</b>			
416-1	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Annual Report (page 34, HSE at Mirvac)	Fully
416-2	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <ul style="list-style-type: none"> <li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>ii. incidents of non-compliance with regulations resulting in a warning;</li> <li>iii. incidents of non-compliance with voluntary codes.</li> </ul> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	No incidents reported.	Fully
<b>GRI 417: MARKETING AND LABELING</b>			
417-2	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <ul style="list-style-type: none"> <li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>ii. incidents of non-compliance with regulations resulting in a warning;</li> <li>iii. incidents of non-compliance with voluntary codes.</li> </ul> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	No incidents reported.	Fully

*Reimagine urban life*

## Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI CORE IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
417-3	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"> <li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>ii. incidents of non-compliance with regulations resulting in a warning;</li> <li>iii. incidents of non-compliance with voluntary codes.</li> </ul> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	No incidents reported.	Fully
<b>GRI 418: CUSTOMER PRIVACY</b>			
418-1	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <ul style="list-style-type: none"> <li>i. complaints received from outside parties and substantiated by the organization;</li> <li>ii. complaints from regulatory bodies.</li> </ul> <p>b. Total number of identified leaks, thefts, or losses of customer data.</p> <p>c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p>	No substantiated complaints concerning breaches of customer privacy and losses of customer data.	Fully
<b>GRI 419: SOCIOECONOMIC COMPLIANCE</b>			
419-1	<p>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <ul style="list-style-type: none"> <li>i. total monetary value of significant fines;</li> <li>ii. total number of non-monetary sanctions;</li> <li>iii. cases brought through dispute resolution mechanisms.</li> </ul> <p>b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</p> <p>c. The context against which significant fines and non-monetary sanctions were incurred.</p>	No non-compliance with laws and regulations.	Fully