

Custom Content Index - “in accordance Core”

Mirvac's sustainability reporting is prepared in accordance and the Global Reporting Initiative (GRI) G4 Core Sustainability Reporting Guidelines (GRI G4 Guidelines). 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. [Supply Chain Report](#)
4. [This Changes Everything](#)
5. Corporate Governance Statement
6. Stakeholder Matrix

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
GENERAL STANDARD DISCLOSURES			
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.			
STRATEGY AND ANALYSIS			
102-14	a. Provide 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 the organization's strategy for addressing sustainability.	Annual Report - Chairman and CEO & MD's Letter to SecurityHolders (page 6-9)	Fully
ORGANIZATIONAL PROFILE			
102-1	a. Report the 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)	Fully
102-3	a. Report the location of the organization's headquarters.	Sydney, Australia.	Fully
102-4	a. Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Annual Report (page 2 - about Mirvac) Mirvac is an integrated, urban property group listed on the Australian Securities Exchange, with an enviable reputation for delivering some of the best real estate projects in Australia. Its operations are in Melbourne, Sydney, Perth and Brisbane.	Fully
102-5	a. Report the nature of ownership and legal form.	Annual Report (page 1 - about this report), Corporate Governance Statement (page 2 - introduction)	Fully
102-6	a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Annual Report (page 2 - about Mirvac), Stakeholder Matrix (page 19)	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
102-7	<p>a. Report the scale of the organization, including:</p> <ul style="list-style-type: none"> i) Total number of employees ii) Total number of operations iii) Net sales (for private sector organizations) or net revenues (for public sector organizations) iv) Total capitalization broken down in terms of debt and equity (for private sector organizations) v) Quantity of products or services provided 	<ul style="list-style-type: none"> i) Analyst Toolkit - Workforce ii) Annual Report (pages 4 and 5) iii) Annual Report (page 91) iv) Annual Report (page 91) v) Annual Report (page 20 - Office, 23 - Industrial, 26 - Retail, 32 - Residential) 	Fully
102-8	<ul style="list-style-type: none"> a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. 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. 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). f. An explanation of how the data have been compiled, including any assumptions made. 	<p>Mirvac employees: ESG Analyst Toolkit; Annual Report (pages 40-42).</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
102-41	<p>a. Report the percentage of total employees covered by collective bargaining agreements.</p>	19%	Fully
102-9	<p>a. 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>	<p>Annual Report (page 46 - risk management), Stakeholder Matrix (page 19)</p> <p>Mirvac’s Vendor Code of Conduct is publicly available on the Mirvac website (Mirvac Vendor Code of Conduct).</p> <p>Our supply chain is described in the FY17 Supply Chain Report (page 2) http://sustainability.mirvac.com/our-strategy/wp-content/uploads/2018/06/Mirvac_Supplier-report-FY17.pdf</p>	Fully
102-10	<p>a. Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> – Changes in the location of, or changes in, operations, including facility openings, closings and expansions – Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) – Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination 	Annual Report (pages 60-65)	Fully
102-11	<p>a. Report whether and how the precautionary approach or principle is addressed by the organization.</p>	Annual Report (pages 46, 47, 60-65)	Fully
102-12	<p>a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.</p>	Stakeholder Matrix (page 19)	Fully
102-13	<p>a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.</p>	Stakeholder Matrix (page 19)	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
102-45	<ul style="list-style-type: none"> a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report 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 2020.	Fully
102-46	<ul style="list-style-type: none"> a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content. 	<p>Annual Report (pages 48-55 - sustainability update) and G4-19 (below).</p> <p>Mirvac's materiality and boundaries are set by our strategy, This Changes Everything (http://sustainability.mirvac.com/our-strategy/).</p>	Fully
102-47	<ul style="list-style-type: none"> a. A list of the material topics identified in the process for defining report content. 	<p>Annual Report (pages 48-55 - sustainability update)</p> <p>Our material aspects are defined in our strategy, This Change Everything (available at http://sustainability.mirvac.com/our-strategy/)</p> <p>The GRI Principles for defining content and quality have also been applied in preparation of this report.</p>	Fully
103-1	<ul style="list-style-type: none"> a. For each material Aspect, report the Aspect Boundary within the organization, as follows: <ul style="list-style-type: none"> – Report whether the Aspect is material within the organization – If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> – The list of entities or groups of entities included in G4-17 for which the Aspect is not material, or: – The list of entities or groups of entities included in G4-17 for which the Aspects is material – Report any specific limitation regarding the Aspect Boundary within the organization b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> i. where the impacts occur; 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. c. Any specific limitation regarding the topic Boundary. 	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 48-55) and on the This Changes Everything website	Fully
103-1	<ul style="list-style-type: none"> a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: <ul style="list-style-type: none"> – Report whether the Aspect is material outside of the organization – If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified – Report any specific limitation regarding the Aspect Boundary outside the organization 	The internal boundary for all material aspects is Mirvac Limited (Mirvac Group), which includes Mirvac Property Trust and its controlled entities.	Fully
102-48	<ul style="list-style-type: none"> a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements. 	No prior year data has been restated in this report	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
102-49	a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	No significant changes	Fully
STAKEHOLDER ENGAGEMENT			
102-40	a. Provide a list of stakeholder groups engaged by the organization.	Stakeholder Matrix (page 19)	Fully
102-42	a. Report the basis for identification and selection of stakeholders with whom to engage.	This Changes Everything website	Fully
102-43	a. Report 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.	Stakeholder Matrix (page 19)	Fully
102-44	a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	Stakeholder Matrix (page 19), Annual Report (pages 46 and 47 - risk management)	Fully
REPORT PROFILE			
102-50	a. Reporting period (such as fiscal or calendar year) for information provided.	2019-20 Financial Year	Fully
102-51	a. Date of most recent previous report (if any).	2018-19 Financial Year	Fully
102-52	a. Reporting cycle (such as annual, biennial).	Annual	Fully
102-53	a. Provide the contact point for questions regarding the report or its contents.	Annual Report - Directory (page 157)	Fully
102-54	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: <ul style="list-style-type: none"> 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), the Sustainability website and GRI Index is in accordance with the 'Core' criteria for disclosures under the Global Reporting Initiative's (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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 the London Benchmarking Group (LBG) to assure Mirvac's community investment numbers.	Fully

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Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
GOVERNANCE			
102-18	a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Corporate Governance Statement Principle 1 & 2 (pages 2-10); Risk Management Policy.	Fully
ETHICS AND INTEGRITY			
102-16	a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Corporate Governance Statement, Principle 3 (page 11)	Fully
SPECIFIC STANDARD DISCLOSURES			
CATEGORY: ECONOMIC			
103-1	a. An explanation of why the topic is material.	<p>Aspects: economic performance; indirect economic impacts; integrity; responsible reporting; earnings visibility; promises.</p> <p>Materiality and management of aspects: Annual Report (pages 46-47 - risk management, pages 48-55 - scorecards and sustainability update, page 56 - governance).</p> <p>Additional contextual information: Mirvac launched its refreshed sustainability strategy in 2018. It has six focus areas, including a promise to do the right thing by being a trusted partner. More information on the management approach for this can be found on the This Changes Everything website (http://sustainability.mirvac.com/our-strategy/focus_area/trusted-partner/).</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.</p>	Fully
MATERIAL ASPECT: ECONOMIC PERFORMANCE			
201-2	<p>a. Report 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"> – A description of the risk or opportunity and its classification as either physical, regulatory, or other – A description of the impact associated with the risk or opportunity – The financial implications of the risk or opportunity before action is taken – The methods used to manage the risk or opportunity – The costs of actions taken to manage the risk or opportunity 	Corporate Governance Statement (page 15 - Principle 7), Annual Report (pages 46-47 - Risk Management)	Fully

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Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS			
203-1	<ul style="list-style-type: none"> a. Report the extent of development of significant infrastructure investments and services supported. b. Report the current or expected impacts on communities and local economies. Report positive and negative impacts where relevant. c. Report whether these investments and services are commercial, in-kind, or pro bono engagements. 	Annual Report; (page 10 - macro-trends shaping our world), (pages 20-25 - Office and Industrial), (pages 26-31 - Retail), (32-37 - Residential), (pages 48-55 - Sustainability Update)	Fully
MATERIAL ASPECT: PROCUREMENT PRACTICES			
204-1	<ul style="list-style-type: none"> 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). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'. 	Annual Report (pages 12, 48, 50, 52)	Fully
MATERIAL ASPECT: ANTI CORRUPTION			
205-1	<ul style="list-style-type: none"> a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment. 	Annual Report (46-47 - risk management)	Partially
205-2	<ul style="list-style-type: none"> a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region. 	<ul style="list-style-type: none"> a. ESG Analyst Toolkit b. ESG Analyst Toolkit 	Fully
205-3	<ul style="list-style-type: none"> a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. 	There were no confirmed incidents of corruption in FY20.	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
ANTI-COMPETITIVE BEHAVIOUR			
206-1	<p>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.</p> <p>b. Main outcomes of completed legal actions, including any decisions or judgments.</p>	There were no confirmed or reported legal actions pending or completed during the reporting period regarding anti-competitive behaviour.	Partially
CATEGORY: ENVIRONMENTAL			
304-1	Environmental Management Approach	<p>Aspects: materials; energy; water; biodiversity; emissions; effluents and waste; compliance; transport; supplier environmental assessment; climate risk; board capability.</p> <p>Materiality of aspects: Annual Report (page 10 - mega-trends that are shaping our world), (pages 48-55 - sustainability update), This Changes Everything website (Focus areas - climate change and natural resources).</p> <p>Management of aspects: Annual Report (pages 48-55 - scorecards and sustainability update), (pages 46-47 - risk management), (page 146 - Director’s Declaration).</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
MATERIAL ASPECT: MATERIALS			
301-1	Materials used by weight or volume	Annual Report (page 49 - sustainability update), (page 52-53 - Planet Positive: Waste and Materials)	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: ENERGY			
302-1	<ul style="list-style-type: none"> a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. 	<ul style="list-style-type: none"> a. ESG Analyst Toolkit b. ESG Analyst Toolkit c. ESG Analyst Toolkit (electricity only, others N/A) d. not reported e. ESG Analyst Toolkit f. Reporting Criteria document g. Reporting Criteria document 	Fully
302-3	<ul style="list-style-type: none"> a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both. 	<ul style="list-style-type: none"> a. ESG Analyst Toolkit b. ESG Analyst Toolkit 	Fully
302-4	<ul style="list-style-type: none"> a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> a. We report our energy reduction in terms of energy and carbon intensity reduction. This is reported in our Annual Report (page 49) and in the ESG Analyst Toolkit. b. ESG Analyst Toolkit. c. Reporting Criteria 	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: WATER			
303	<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>	ESG Analyst Toolkit	Fully
MATERIAL ASPECT: BIODIVERSITY			
304-1	<p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <p>i. Geographic location;</p> <p>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</p> <p>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</p> <p>iv. Type of operation (office, manufacturing or production, or extractive);</p> <p>v. Size of operational site in km² (or another unit, if appropriate);</p> <p>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</p> <p>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</p>	Annual Report (page 52)	Partially
304-3	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>	Annual Report (page 52-53)	Partially
MATERIAL ASPECT: EMISSIONS			
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	Annual Report - Energy, GHG, Water, Waste (Scope 1, page 49).	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
305-2	<ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 	Annual Report - Energy, GHG, Water, Waste (Scope 2, page 49)	Fully
305-3	<ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used. 	Annual Report - Energy, GHG, Water, Waste (Scope 3, page 49).	Fully
305-4	<ul style="list-style-type: none"> a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. 	ESG Analyst Toolkit	Fully

Custom Content Index - “in accordance Core”

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305-5	<ul style="list-style-type: none"> a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used. 	Annual Report (page 49)	Fully
MATERIAL ASPECT: EFFLUENTS AND WASTE			
306-2	<ul style="list-style-type: none"> a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) c. How the waste disposal method has been determined: <ul style="list-style-type: none"> i. Disposed of directly by the organization, or otherwise directly confirmed ii. Information provided by the waste disposal contractor iii. Organizational defaults of the waste disposal contractor 	Annual Report (page 49), ESG Analyst Toolkit	Fully
306-3	<ul style="list-style-type: none"> a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled. 	ESG Analyst Toolkit	Fully

Custom Content Index - “in accordance Core”

DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
306-4	a. Total weight for each of the following: <ul style="list-style-type: none"> i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated b. Percentage of hazardous waste shipped internationally. c. Standards, methodologies, and assumptions used.	Annual Report (page 49), ESG Analyst Toolkit	Fully
MATERIAL ASPECT: COMPLIANCE			
307-1	a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.	There has been no infringement notice issued for minor environmental incidents during the year.	Fully
MATERIAL ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT			
308-1	a. Percentage of new suppliers that were screened using environmental criteria.	Environmental criteria are included in the sustainability questionnaire for all new suppliers. Approximately one third of suppliers (by FY20 spend) were prequalified using this process during the reporting year.	Fully

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
CATEGORY: SOCIAL			
103	Social Management Approach	<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 48-55 - sustainability update), This Changes Everything website (Focus areas - our community, social inclusion, our people).</p> <p>Management of aspects: Annual Report (pages 48-55 - scorecards and sustainability update), (pages 46-47 - risk management).</p> <p>Aspects: Employment; training and employment; equal remuneration: Annual Report (pages 40-42 - our people)</p> <p>Aspect: Occupational health and safety: Annual Report (page 43 - HSE at Mirvac)</p> <p>Aspects: Indigenous rights - Reconciliation Action Plan: Annual Report (page 55)</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

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK			
MATERIAL ASPECT: EMPLOYMENT			
401-2	<p>a. Report the benefits which are standard for full-time employees of the organization but are not provided to temporary or parttime employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> – Life insurance – Health care – Disability and invalidity coverage – Parental leave – Retirement provision – Stock ownership – Others <p>b. Report the definition used for ‘significant locations of operation.</p>	<p>Annual Report (pages 40-43 - our people), (pages 12, 40-43 - diversity and inclusion), ESG Analyst Toolkit</p> <p>All Mirvac employees have access to a range of benefits, including superannuation; flexible work arrangements; ability to purchase up to two weeks additional annual leave; access to leave and financial support; financial support for those affected by domestic and family violence; facility to donate to charity through payroll, and have that donation matched by Mirvac; donation matching for external fundraising campaigns; access to unlimited paid volunteering leave; access to discounts on health insurance; as well as other discount benefits on a wide-range of products and services.</p> <p>Mirvac’s Employee Assistance Program (EAP) is available to all Mirvac employees and their immediate family members. Mirvac covers the cost for the first five sessions.</p> <p>Paid Parental Leave - All permanent employees who have completed 12 months service are eligible for 16 weeks paid parental leave as primary carer or 4 weeks paid parental leave as secondary carer.</p> <p>Stock ownership - All permanent employees are eligible to receive stock ownership.</p> <p>Health care - All employees have access to discounted healthcare through Medibank.</p>	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	Fully
MATERIAL ASPECT: LABOR/MANAGEMENT RELATIONS			
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 (pages 8, 40, 41 and 42)</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.</p>	Not reported

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY			
403	<p>a. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, for the total workforce (that is, total employees plus supervised workers), by:</p> <ul style="list-style-type: none"> - Region - Gender <p>b. Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities for independent contractors working on-site to whom the organization is liable for the general safety of the working environment, by:</p> <ul style="list-style-type: none"> - Region - Gender <p>c. Report the system of rules applied in recording and reporting accident statistics</p>	Annual Report (page 43 - HSE at Mirvac); ESG Analyst toolkit	Fully
MATERIAL ASPECT: TRAINING AND EDUCATION			
404-1	<p>a. Report the average hours of training that the organization’s employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> - Gender - Employee category 	ESG Analyst Toolkit	Fully
404-3	<p>a. Report the 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
MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY			
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"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). 	ESG Analyst Toolkit, Corporate Governance Statement (page 7)	Fully

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN			
405-2	<ul style="list-style-type: none"> a. Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. Report the definition used for ‘significant locations of operation. 	ESG Analyst Toolkit	Fully
MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOUR PRACTICES			
414-1	<ul style="list-style-type: none"> a. Percentage of new suppliers that were screened using social criteria. 	Labour practice questions such as forced labour included in the sustainability questionnaire to be included in Go To Market documentation for all new suppliers using our online procurement platform.	Partially
414-2	<ul style="list-style-type: none"> a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why. 	<p>Annual Report (pages 48 -55 - sustainability update)</p> <p>Mirvac will submit its first Modern Slavery statement in December 2020. During FY20 Mirvac has been collaborated internally and with industry groups to identify and address labour practices within key high risk supply chains.</p>	Fully
SUB-CATEGORY: SOCIETY			
MATERIAL ASPECT: ANTI-CORRUPTION			
205-2	<ul style="list-style-type: none"> a. Report the total number and percentage of governance body members that the organization’s anti-corruption policies and procedures have been communicated to, broken down by region. b. Report the total number and percentage of employees that the organization’s anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Report the total number and percentage of business partners that the organization’s anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. d. Report the total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Report the total number and percentage of employees that have received training on anticorruption, broken down by employee category and region. 	All of employees trained in anti-corruption policies as part of Code of Conduct training	Fully

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 IMPLEMENTATION MANUAL	RESPONSE (OR LINK)	REPORTING STATUS
MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY			
414-1	a. Percentage of new suppliers that were screened using social criteria	Mirvac’s sustainability questionnaire issued during the tendering process includes questions on ‘society’ impacts. The questionnaire is issued to 100% of new suppliers that tender for work with Mirvac, outside the construction business. In this case, the construction business may decide to audit a critical supplier should their scope of work be on the critical path for a project.	Fully
MATERIAL ASPECT: PUBLIC POLICY			
415-1	Total value of political contributions by country and recipient/beneficiary a. Report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. Report how the monetary value of in-kind contributions was estimated, if applicable.	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 FY20, Mirvac (including its Directors and the designated employees) made no political donations.	Fully
MATERIAL ASPECT: CUSTOMER HEALTH AND SAFETY			
416-1	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Annual Report (page 43 - HSE at Mirvac)	Fully
416-2	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty, ii. incidents of non-compliance with regulations resulting in a warning iii. incidents of non-compliance with voluntary codes	No incidents reported	Fully
MATERIAL ASPECT: MARKETING AND LABELING			
417-2	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	No incidents reported	Fully

Reimagine urban life

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DISCLOSURES	REQUIRED DISCLOSURE PER GRI G4 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"> i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. <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
MATERIAL ASPECT: CUSTOMER PRIVACY			
418-1	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <ul style="list-style-type: none"> i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. <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
MATERIAL ASPECT: SOCIO-ECONOMIC COMPLIANCE			
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"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. <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

Stakeholder matrix

STAKEHOLDER GROUP	HOW WE ENGAGE	KEY SUSTAINABILITY TOPICS
<p>Customers</p> <p>Our customers are people who buy, occupy and lease our assets as well as those who shop/visit our retail centres</p>	<p>Residential:</p> <ul style="list-style-type: none"> - Community engagement throughout the development process - Residential events: including the Summer Festival, which provides free community events across Australia - Publications: such as The Right Place Magazine (quarterly) for existing and new customers, which delivers relevant lifestyle and general interest stories, and introduces customers to new residential offerings - Surveys: delivered at key points in the purchasing process, including a sustainable lifestyles index. <p>Tenants:</p> <ul style="list-style-type: none"> - Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted - Tenant Liaison Centre: dedicated to responding to tenant requests - Face-to-face engagement including waste education sessions at office assets - Live building displays designed to showcase environmental features of the building - Elevator screens to convey key messages about sustainability. 	<ul style="list-style-type: none"> - Trust - Community engagement and investment - Social return - Wellbeing - Waste - Social procurement
<p>Communities</p> <p>People who live, work or play in and around our properties, as well as experts/leaders on social issues relevant to our targets</p>	<ul style="list-style-type: none"> - Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted <p>Events:</p> <ul style="list-style-type: none"> - New communities: Mirvac continues to support new communities through a program to help new residents forge social connections - Summer Festival events - Community relations personnel at all large-scale masterplanned communities supporting new residents, from design through to construction and settlement - National Community Day: initiative day each year where employees volunteer in local organisations - Other employee volunteering and fundraising. 	<ul style="list-style-type: none"> - Trust - Reconciliation - Community engagement and investment - Social return - Wellbeing - Culture - Donations of time and money
<p>Employees</p> <p>People who work directly for Mirvac</p>	<ul style="list-style-type: none"> - Employee engagement survey: our engagement score increased from 88 to 90 and is now in the world leading category, according to Willis Towers Watson - My Simple Thing: a program that allows flexible working for employees throughout the week to improve work and life balance - Events/programs: including pilates classes, wellness talks and National Community Day - Employee Assistance Program (EAP): providing free counselling to Mirvac staff and their families - Open Line: enabling anyone connected to Mirvac to report any concerns regarding potentially unethical, unlawful or improper practices or behaviours - Mirvac Way executive roadshow to engage employees, advance organisation efforts in key areas, and recognise people who demonstrate Mirvac values in practice - On boarding and capability: briefings to all new starters and mandatory training on sustainability commitments - Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted. 	<ul style="list-style-type: none"> - Safety - Culture - Diversity - Reward and recognition - Sustainability strategy - Trust

Stakeholder matrix

STAKEHOLDER GROUP	HOW WE ENGAGE	KEY SUSTAINABILITY TOPICS
<p>Government & partners Peer and partner businesses, industry and legislative bodies</p>	<ul style="list-style-type: none"> – Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted – Strategy launch and ongoing engagement – Authorities interested in our social return on investment measurement – Consultation in ensuring community building is collaborative – Committee involvement: including active participation with Better Building Partnership (BBP), the Green Building Council of Australia (GBCA), and the Property Council of Australia (PCA) 	<ul style="list-style-type: none"> – Trust – Integrity – Social return – Community development – Reporting – Earnings visibility – Natural resources – Climate change
<p>Investors & security holders Those who have a financial investment in our business</p>	<ul style="list-style-type: none"> – Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted – Sustainability indices including the Carbon Disclosure Project (CDP), Global Real Estate Sustainability Benchmark (GRESB), London Benchmarking Group (LBG), United Nations Principles for Responsible Investment (UNPRI) and the Dow Jones Sustainability Index (DJSI) – Data provided to research centres such as MSCI – Investor briefings on ESG matters – Investor Relations team and website – Sustainability updates and content in Annual Report 	<ul style="list-style-type: none"> – Trust – Integrity – Transparency – Reporting – Earnings visibility – Climate change – Natural resources – Governance – Human capital – Social return – Community investment – Social inclusion – Social procurement
<p>Suppliers & partners Companies that provide goods, services and materials as part of our supply chain</p>	<ul style="list-style-type: none"> – Reputation research to understand the expectations of our top stakeholders and the extent to which we are trusted – Co-founder of the Sustainability Supply Chain School, which provides resources to suppliers to improve ESG outcomes through the supply chain – Collaborations with property and other broader industry peak bodies to help identify and manage supply chain risk, as well as support our suppliers to meet expectations – Social procurement providers like social enterprises, Indigenous businesses, and B-Corps – Sustainability survey during the tender process, where the scope of work is on the critical path or involves significant business risk – Face-to-face meetings with strategically allied suppliers (quarterly) – Go to market information with minimum HSE requirements – Sustainability/innovation sessions held with key suppliers – Site visits and inductions – Work Safe, Stay Safe program to promote safety for our construction workers – Open Line which enables anyone connected to Mirvac, including contractors, to report any concerns regarding potentially unethical, unlawful or improper practices or behaviours. 	<ul style="list-style-type: none"> – Trust – Social inclusion – Procurement – Social procurement – Modern slavery – Reconciliation – Volunteering – Waste – Materials – Energy