

GRI Content Index

Mirvac has reported in accordance with the GRI Standards for the period 1 July 2021 to 30 June 2022. 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.

1. Mirvac Group FY22 Annual Report
2. Corporate Governance Statement
3. ESG Analyst Toolkit
4. Modern Slavery Statement
5. Planet Positive Waste and Materials
6. Planet Positive Water
7. Reporting Criteria
8. Task Force on Climate Related Financial Disclosures (TCFD) Report

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: GENERAL DISCLOSURES 2021		
2-1 Organizational details	The organization shall: <ol style="list-style-type: none"> a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: <ol style="list-style-type: none"> i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics. 	Annual Report (page 1, About this report)
2-2 Entities included in the organization’s sustainability reporting	The organization shall: <ol style="list-style-type: none"> a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: <ol style="list-style-type: none"> i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics. 	Annual Report (page 1, About this report)



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-3 Reporting period, frequency and contact point	The organization shall: <ul style="list-style-type: none"> a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information. 	Annual Report (page 1, About this report)
2-4 Restatements of information	The organization shall: <ul style="list-style-type: none"> a. report restatements of information made from previous reporting periods and explain: <ul style="list-style-type: none"> i. the reasons for the restatements; ii. the effect of the restatements. 	Not applicable
2-5 External assurance	The organization shall: <ul style="list-style-type: none"> a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization’s sustainability reporting has been externally assured: <ul style="list-style-type: none"> i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider. 	Annual Report (page 1, About this report) Assurance statement is available on the website: www.mirvac.com/sustainability/our-performance
2-6 Activities, value chain and other business relationships	The organization shall: <ul style="list-style-type: none"> a. report the sector(s) in which it is active; b. describe its value chain, including: <ul style="list-style-type: none"> i. the organization’s activities, products, services, and markets served; ii. the organization’s supply chain; iii. the entities downstream from the organization and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period. 	Annual Report (page 2, About Mirvac) Annual Report (pages 20-21, Asset creation and curation)

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-7 Employees	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods. 	<p>Annual Report (page 25, Our workforce at a glance)</p> <p>ESG Analyst Toolkit (Workforce)</p>
2-9 Governance structure and composition	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation. 	<p>Corporate Governance Statement</p>

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-10 Nomination and selection of the highest governance body	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization. 	Corporate Governance Statement
2-11 Chair of the highest governance body	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. 	Corporate Governance Statement
2-12 Role of the highest governance body in overseeing the management of impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review. 	Corporate Governance Statement
2-13 Delegation of responsibility for managing impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people. 	Corporate Governance Statement



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-14 Role of the highest governance body in sustainability reporting	The organization shall: <ol style="list-style-type: none"> a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this. 	Corporate Governance Statement
2-15 Conflicts of interest	The organization shall: <ol style="list-style-type: none"> a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: <ol style="list-style-type: none"> i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances. 	Corporate Governance Statement
2-16 Communication of critical concerns	The organization shall: <ol style="list-style-type: none"> a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period. 	Corporate Governance Statement
2-17 Collective knowledge of the highest governance body	The organization shall: <ol style="list-style-type: none"> a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development. 	TCFD Report (page 3, Governance)
2-18 Evaluation of the performance of the highest governance body	The organization shall: <ol style="list-style-type: none"> a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices. 	Corporate Governance Statement



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-19 Remuneration policies	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the remuneration policies for members of the highest governance body and senior executives, including: <ul style="list-style-type: none"> i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people. 	Annual Report (page 51, Remuneration report)
2-20 Process to determine remuneration	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the process for designing its remuneration policies and for determining remuneration, including: <ul style="list-style-type: none"> i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. 	Annual Report (page 51, Remuneration report)
2-21 Annual total compensation ratio	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled. 	Annual Report (page 51, Remuneration report)
2-22 Statement on sustainable development strategy	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development. 	Annual Report (page 10, CEO & Managing Director's letter)

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-23 Policy commitments	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe its policy commitments for responsible business conduct, including: <ul style="list-style-type: none"> i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: <ul style="list-style-type: none"> i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization’s activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties. 	<p>Annual Report (page 34, Social)</p> <p>Modern Slavery Statement (page 3, Our commitment)</p> <p>Modern Slavery Statement (page 10, Governance)</p>
2-24 Embedding policy commitments	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ul style="list-style-type: none"> i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments. 	<p>Corporate Governance Statement</p>
2-25 Processes to remediate negative impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. 	<p>Modern Slavery Statement (page 14, Remediation process)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
2-26 Mechanisms for seeking advice and raising concerns	The organization shall: <ul style="list-style-type: none"> a. describe the mechanisms for individuals to: <ul style="list-style-type: none"> i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct. 	Modern Slavery Statement (page 11, Our policy framework)
2-27 Compliance with laws and regulations	The organization shall: <ul style="list-style-type: none"> a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance. 	No incidents reported.
2-28 Membership associations	The organization shall: <ul style="list-style-type: none"> a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role. 	Annual Report (page 30, Government, Industry) Modern Slavery Statement (page 17, Collaboration)
2-29 Approach to stakeholder engagement	The organization shall: <ul style="list-style-type: none"> a. describe its approach to engaging with stakeholders, including: <ul style="list-style-type: none"> i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders. 	Annual Report (page 30, Engaging with our stakeholders)
2-30 Collective bargaining agreements	The organization shall: <ul style="list-style-type: none"> a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations. 	ESG Analyst Toolkit (Workforce)



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: MATERIAL TOPICS 2021		
3-1 Process to determine material topics	The organization shall: <ul style="list-style-type: none"> a. describe the process it has followed to determine its material topics, including: <ul style="list-style-type: none"> i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics. 	Annual Report (page 1, Materiality)
3-2 List of material topics	The organization shall: <ul style="list-style-type: none"> a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 	Annual Report (page 1, Materiality)
3-3 Management of material topics	For each material topic reported under Disclosure 3-2, the organization shall: <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impact son the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d)and how it has informed whether the actions have been effective (3-3-e). 	Annual Report (page 1, Materiality)

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1 Direct economic value generated and distributed	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: <ul style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. 	<p>Annual Report (page 3, Our business)</p> <p>Annual Report (page 6-7, FY22 highlights)</p> <p>TCFD Report (page 7, The value of energy efficiency)</p>
201-2 Financial implications and other risks and opportunities due to climate change	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ul style="list-style-type: none"> i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity. 	<p>Annual Report (page 42-43, Risk and risk management)</p> <p>TCFD Report (page 9, Risks and opportunities)</p> <p>TCFD Report (page 15, Risk management)</p>
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1 Infrastructure investments and services supported	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements. 	<p>Annual Report (page 20-21, Asset creation and curation)</p>
GRI 204: PROCUREMENT PRACTICES 2016		
204-1 Proportion of spending on local suppliers	<p>The reporting organization shall report the following information:</p> <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'. 	<p>Annual Report (page 34, Social)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 205: ANTI-CORRUPTION 2016		
205-1 Operations assessed for risks related to corruption	The reporting organization shall report the following information: <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 (page 42-43, Risk and risk management)
205-2 Communication and training about anti-corruption policies and procedures	The reporting organization shall report the following information: <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. 	Annual Report (page 42-43, Risk and risk management)

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 302: ENERGY 2016		
302-1 Energy consumption within the organization	<p>The reporting organization shall report the following information:</p> <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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 1, Energy)</p> <p>TCFD Report (page 17, Metrics and targets)</p>
302-3 Energy intensity	<p>The reporting organization shall report the following information:</p> <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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 1, Energy)</p> <p>TCFD Report (page 17, Metrics and targets)</p>
302-4 Reduction of energy consumption	<p>The reporting organization shall report the following information:</p> <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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 1, Energy)</p> <p>TCFD Report (page 17, Metrics and targets)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 303: WATER AND EFFLUENTS 2018		
303-1 Interactions with water as a shared resource	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> 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 the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff). 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. 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. d. An explanation of the process for setting any water-related goals and targets that are part of the organization’s approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress. 	<p>Annual Report (page 32, Sustainability)</p> <p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Planet Positive Water (page 10, Strategies)</p> <p>Reporting Criteria (page 2, Water)</p> <p>TCFD Report (page 11, Access to water)</p>
303-5 Water consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total water consumption from all areas in megalitres. b. Total water consumption from all areas with water stress in megalitres. c. Change in water storage in megalitres, if water storage has been identified as having a significant water-related impact. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors. 	<p>Annual Report (page 32, Sustainability)</p> <p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Planet Positive Water (page 6, Scope)</p> <p>Reporting Criteria (page 2, Water)</p> <p>TCFD Report (page 11, Access to water)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 305: EMISSIONS 2016		
305-1 Direct (Scope 1) GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO equivalent. b. Gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, or all.24263 c. Biogenic CO emissions in metric tons of CO equivalent. 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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 2, GHG)</p> <p>TCFD Report (page 18, GHG emission)</p>
305-2 Energy indirect (Scope 2) GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO equivalent. c. If available, the gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, 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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 2, GHG)</p> <p>TCFD Report (page 18, GHG emission)</p>

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
305-3 Other indirect (Scope 3) GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO equivalent. b. If available, the gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, or all. c. Biogenic CO emissions in metric tons of CO 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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 2, GHG)</p> <p>TCFD Report (page 18, GHG emission)</p>
305-4 GHG emissions intensity	<p>The reporting organization shall report the following information:</p> <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 CO, CH, NO, HFCs, PFCs, SF, NF, or all. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 2, GHG)</p> <p>TCFD Report (page 18, GHG emission)</p>
305-5 Reduction of GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO equivalent. b. Gases included in the calculation; whether CO, CH, NO, HFCs, PFCs, SF, NF, 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. 	<p>Reporting Criteria (page 2, GHG)</p> <p>TCFD Report (page 17, Metrics and targets)</p>

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: WASTE 2020		
306-1 Waste generation and significant waste-related impacts	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. For the organization’s significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> i. the inputs, activities, and outputs that lead or could lead to these impacts; 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. 	<p>Annual Report (page 32, Sustainability)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Planet Positive Waste and Materials (page 3, Our current footprint)</p> <p>Reporting Criteria (page 3, Waste)</p> <p>TCFD Report (page 17, Metrics and targets)</p>
306-2 Management of significant waste-related impacts	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> 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. 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. c. The processes used to collect and monitor waste-related data. 	<p>Annual Report (page 32, Sustainability)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Planet Positive Waste and Materials (page 3, Our current footprint)</p> <p>Reporting Criteria (page 3, Waste)</p> <p>TCFD Report (page 17, Metrics and targets)</p>
306-3 Waste generated	<p>The reporting organization shall report the following information:</p> <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. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 3, Waste)</p> <p>TCFD Report (page 17, Metrics and targets)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
306-4 Waste diverted from disposal	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. 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: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 3, Waste)</p> <p>TCFD Report (page 17, Metrics and targets)</p>
306-5 Waste directed to disposal	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. 	<p>Annual Report (page 33, Energy, GHG, Water, Waste)</p> <p>ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>Reporting Criteria (page 3, Waste)</p> <p>TCFD Report (page 17, Metrics and targets)</p>



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 401: EMPLOYMENT 2016		
401-1 New employee hires and employee turnover	The reporting organization shall report the following information: a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	ESG Analyst Toolkit (Workforce)
401-3 Parental leave	The reporting organization shall report the following information: a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	ESG Analyst Toolkit (Workforce)
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-3 Occupational health services	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	Annual Report (page 27, Safety and wellbeing)
403-5 Worker training on occupational health and safety	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	Annual Report (page 27, Safety and wellbeing)
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The reporting organization shall report the following information: a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	Annual Report (page 27, Safety and wellbeing)



GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
403-10 Work-related ill health	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. For all employees: <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period. iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. iv. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	<p>Annual Report (page 27, Safety and wellbeing)</p> <p>ESG Analyst Toolkit (Workforce)</p>
GRI 404: TRAINING AND EDUCATION 2016		
404-2 Programs for upgrading employee skills and transition assistance programs	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. 	<p>Annual Report (page 24, Leadership)</p> <p>Annual Report (page 27, HSE statistics)</p> <p>Annual Report (page 28, Engaging with our stakeholders)</p>
404-3 Percentage of employees receiving regular performance and career development reviews	<p>The reporting organization shall report the following information:</p> <p>Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	<p>100% of employees receive performance and career development reviews.</p>

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
405-1 Diversity of governance bodies and employees	The reporting organization shall report the following information: <ul style="list-style-type: none"> a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: <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). b. Percentage of employees per employee category in each of the following diversity categories: <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). 	Annual Report (page 25, Our workforce at a glance) ESG Analyst Toolkit (Workforce)
405-2 Ratio of basic salary and remuneration of women to men	The reporting organization shall report the following information: <ul style="list-style-type: none"> a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'. 	ESG Analyst Toolkit (Workforce)
GRI 409: FORCED OR COMPULSORY LABOR 2016		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	The reporting organization shall report the following information: <ul style="list-style-type: none"> a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour. 	Annual Report (page 34, Social) Annual Report (page 42, Supply chain) Modern Slavery Statement (page 6, Understanding our modern slavery risks)

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 415: PUBLIC POLICY 2016		
415-1 Political contributions	<p>The reporting organization shall report the following information:</p> <p>Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.</p> <p>a. If applicable, how the monetary value of in-kind contributions was estimated.</p>	<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 FY22, Mirvac (including its Directors and the designated employees) made no political donations.</p>
GRI 416: CUSTOMER HEALTH AND SAFETY 2016		
416-1 Assessment of the health and safety impacts of product and service categories	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.</p>	<p>Annual Report (page 24, People, culture and safety)</p>
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p>The reporting organization shall report the following information:</p> <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"> 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>	<p>No incidents reported.</p>

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 417: MARKETING AND LABELLING 2016		
417-2 Incidents of non-compliance concerning product and service information and labelling	The reporting organization shall report the following information: <ol style="list-style-type: none"> a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling, by: <ol 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. 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.
417-3 Incidents of non-compliance concerning marketing communications	The reporting organization shall report the following information: <ol style="list-style-type: none"> a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: <ol 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. 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.
GRI 418: CUSTOMER PRIVACY 2016		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	The reporting organization shall report the following information: <ol style="list-style-type: none"> a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ol style="list-style-type: none"> i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient. 	No incidents reported.