

GRI Content Index



Mirvac has reported in accordance with the GRI Standards for the period 1 July 2022 to 30 June 2023. 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 FY23 Annual Report
2. Corporate Governance Statement
3. ESG Analyst Toolkit
4. Modern Slavery Statement
5. Net Positive Carbon by 2030
6. Planet Positive Waste and Materials
7. Planet Positive Water
8. Reporting Criteria
9. Building Climate Resilience

GRI STANDARD		DISCLOSURE	LOCATION
GRI 2: GENERAL DISCLOSURES 2021			
2-1	Organisational details	The organisation shall: <ol style="list-style-type: none"> a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation. 	– Annual Report (page 1, About this report)
2-2	Entities included in the organisation's sustainability reporting	The organisation shall: <ol style="list-style-type: none"> a. list all its entities included in its sustainability reporting; b. if the organisation 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 organisation 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) – Reporting criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
2-3 Reporting period, frequency and contact point	<p>The organisation shall:</p> <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. 	<ul style="list-style-type: none"> – Annual Report (page 1, About this report)
2-4 Restatements of information	<p>The organisation shall:</p> <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. 	<ul style="list-style-type: none"> – This information is not included in Mirvac's annual sustainability reporting.
2-5 External assurance	<p>The organisation shall:</p> <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 organisation'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 organisation and the assurance provider. 	<ul style="list-style-type: none"> – Annual Report (page 1, About this report) – Our assurance statement is available online: www.mirvac.com
2-6 Activities, value chain and other business relationships	<p>The organisation shall:</p> <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 organisation's activities, products, services, and markets served; ii. the organisation's supply chain; iii. the entities downstream from the organisation 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. 	<ul style="list-style-type: none"> – Annual Report (page 3, Our business)

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GRI STANDARD	DISCLOSURE	LOCATION
2-7 Employees	<p>The organisation 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-and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods. 	<ul style="list-style-type: none"> – Annual Report (page 23, Our workforce at a glance) – ESG Analyst Toolkit (Workforce) – Reporting criteria (Sustainability performance indicators)
2-8 Workers who are not employees	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. report the total number of workers who are not employees and whose work is controlled by the organisation and describe: <ul style="list-style-type: none"> i. the most common types of worker and their contractual relationship with the organisation; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is 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; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. 	<ul style="list-style-type: none"> – This information is not included in Mirvac's annual sustainability reporting.

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GRI STANDARD	DISCLOSURE	LOCATION
2-9 Governance structure and composition	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe its governance structure, including committees of the highest governance body; list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people; describe the composition of the highest governance body and its committees by: <ol style="list-style-type: none"> executive and non-executive members; independence; tenure of members on the governance body; number of other significant positions and commitments held by each member, and the nature of the commitments; gender; under-represented social groups; competencies relevant to the impacts of the organisation; stakeholder representation. 	– Corporate Governance Statement (page 3, Board governance framework)
2-10 Nomination and selection of the highest governance body	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the nomination and selection processes for the highest governance body and its committees; describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ol style="list-style-type: none"> views of stakeholders (including shareholders); diversity; independence; competencies relevant to the impacts of the organisation. 	– Corporate Governance Statement (page 4, Nomination committee)
2-11 Chair of the highest governance body	<p>The organisation shall:</p> <ol style="list-style-type: none"> report whether the chair of the highest governance body is also a senior executive in the organisation; if the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. 	– Corporate Governance Statement (page 2, Board of Directors)

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GRI STANDARD	DISCLOSURE	LOCATION
2-12 Role of the highest governance body in overseeing the management of impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people, including: <ol style="list-style-type: none"> whether and how the highest governance body engages with stakeholders to support these processes; how the highest governance body considers the outcomes of these processes; describe the role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review. 	<p>– Corporate Governance Statement (page 3, Responsibilities of the Board and management)</p>
2-13 Delegation of responsibility for managing impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe how the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: <ol style="list-style-type: none"> whether it has appointed any senior executives with responsibility for the management of impacts; whether it has delegated responsibility for the management of impacts to other employees; describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people. 	<p>– Corporate Governance Statement (page 3, Delegations and management responsibilities)</p>
2-14 Role of the highest governance body in sustainability reporting	<p>The organisation shall:</p> <ol style="list-style-type: none"> report whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information; if the highest governance body is not responsible for reviewing and approving the reported information, including the organisation's material topics, explain the reason for this. 	<p>– Corporate Governance Statement (page 10, Disclosure and reporting)</p>
2-15 Conflicts of interest	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: <ol style="list-style-type: none"> cross-board membership; cross-shareholding with suppliers and other stakeholders; existence of controlling shareholders; related parties, their relationships, transactions, and outstanding balances. 	<p>– Corporate Governance Statement (page 8, Conflicts of interest)</p>

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GRI STANDARD		DISCLOSURE	LOCATION
2-16	Communication of critical concerns	<p>The organisation shall:</p> <ul 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. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 8, Mirvac purpose, values and policies) – Modern Slavery Statement (page 21)
2-17	Collective knowledge of the highest governance body	<p>The organisation shall:</p> <ul 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. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 9, Risk management and assurance)
2-18	Evaluation of the performance of the highest governance body	<p>The organisation shall:</p> <ul style="list-style-type: none"> a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organisation'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 organisational practices. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 9, Risk management and assurance)
2-19	Remuneration policies	<p>The organisation 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 organisation's impacts on the economy, environment, and people. 	<ul style="list-style-type: none"> – Annual Report (page 49, Remuneration report)
2-20	Process to determine remuneration	<p>The organisation 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 organisation, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. 	<ul style="list-style-type: none"> – Annual Report (page 49, Remuneration report)

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GRI STANDARD	DISCLOSURE	LOCATION
2-21 Annual total compensation ratio	<p>The organisation shall:</p> <ol style="list-style-type: none"> report the ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual); report the ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); report contextual information necessary to understand the data and how the data has been compiled. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Workforce) – Reporting Criteria (Sustainability performance indicators)
2-22 Statement on sustainable development strategy	<p>The organisation shall:</p> <ol style="list-style-type: none"> report a statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development. 	<ul style="list-style-type: none"> – Annual Report (page 8, CEO & Managing Director's letter)
2-23 Policy commitments	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe its policy commitments for responsible business conduct, including: <ol style="list-style-type: none"> the authoritative intergovernmental instruments that the commitments reference; whether the commitments stipulate conducting due diligence; whether the commitments stipulate applying the precautionary principle; whether the commitments stipulate respecting human rights; describe its specific policy commitment to respect human rights, including: <ol style="list-style-type: none"> the internationally recognised human rights that the commitment covers; the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment; provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; report the level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level; report the extent to which the policy commitments apply to the organisation's activities and to its business relationships; describe how the policy commitments are communicated to workers, business partners, and other relevant parties. 	<ul style="list-style-type: none"> – Annual Report (page 28, Planet) – This information is available online: www.mirvac.com/about/corporate-governance – Modern Slavery Statement – Human Rights Commitment – Responsible Investment Policy – Supplier Code of Conduct
2-24 Embedding policy commitments	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: <ol style="list-style-type: none"> how it allocates responsibility to implement the commitments across different levels within the organisation; how it integrates the commitments into organisational strategies, operational policies, and operational procedures; how it implements its commitments with and through its business relationships; training that the organisation provides on implementing the commitments. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 3, Board governance framework) – Modern Slavery Statement (page 15, Governance) – Building Climate Resilience (Page 15, Risk management)

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GRI STANDARD		DISCLOSURE	LOCATION
2-25	Processes to remediate negative impacts	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe its commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to; describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in; describe other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; 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; describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 8, Mirvac purpose, values and policies) – Building Climate Resilience (page 15, Risk management)
2-26	Mechanisms for seeking advice and raising concerns	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the mechanisms for individuals to: <ol style="list-style-type: none"> seek advice on implementing the organisation's policies and practices for responsible business conduct; raise concerns about the organisation's business conduct. 	<ul style="list-style-type: none"> – Corporate Governance Statement (page 8, Mirvac purpose, values and policies)
2-27	Compliance with laws and regulations	<p>The organisation shall:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> instances for which fines were incurred; instances for which non-monetary sanctions were incurred; 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: <ol style="list-style-type: none"> fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; describe the significant instances of non-compliance; describe how it has determined significant instances of non-compliance. 	<ul style="list-style-type: none"> – This information is not included in Mirvac's annual sustainability reporting.
2-28	Membership associations	<p>The organisation shall:</p> <ol style="list-style-type: none"> report industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role. 	<ul style="list-style-type: none"> – Annual Report (page 26, Customers and stakeholders) – Building Climate Resilience (page 20, Next steps)

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GRI STANDARD		DISCLOSURE	LOCATION
2-29	Approach to stakeholder engagement	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe its approach to engaging with stakeholders, including: <ol style="list-style-type: none"> the categories of stakeholders it engages with, and how they are identified; the purpose of the stakeholder engagement; how the organisation seeks to ensure meaningful engagement with stakeholders. 	– Annual Report (page 26, Customers and stakeholders)
2-30	Collective bargaining agreements	<p>The organisation shall:</p> <ol style="list-style-type: none"> report the percentage of total employees covered by collective bargaining agreements; for employees not covered by collective bargaining agreements, report whether the organisation 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 organisations. 	– ESG Analyst Toolkit (Workforce)
GRI 3: MATERIAL TOPICS 2021			
3-1	Process to determine material topics	<p>The organisation shall:</p> <ol style="list-style-type: none"> describe the process it has followed to determine its material topics, including: <ol style="list-style-type: none"> 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; how it has prioritised the impacts for reporting based on their significance; 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	<p>The organisation shall:</p> <ol style="list-style-type: none"> list its material topics; report changes to the list of material topics compared to the previous reporting period. 	– Annual Report (page 38, Risk and risk management)

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GRI STANDARD	DISCLOSURE	LOCATION
3-3	<p>Management of material topics</p> <p>For each material topic reported under Disclosure 3-2, the organisation shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organisation's operational policies and procedures; 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). 	<ul style="list-style-type: none"> Annual Report (page 38, Risk and risk management) Modern Slavery Statement Building Climate Resilience Planet Positive Waste and Materials Planet Positive Water Net Positive Carbon by 2030
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1	<p>Direct economic value generated and distributed</p> <p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organisation'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: <ol style="list-style-type: none"> direct economic value generated: revenues; economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; economic value retained: 'direct economic value generated' less 'economic value distributed'. where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. 	<ul style="list-style-type: none"> Annual Report (page 32, FY23 financial and operational results)

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GRI STANDARD	DISCLOSURE	LOCATION
201-2 Financial implications and other risks and opportunities due to climate change	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol 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. 	– Building Climate Resilience (page 9, Risks and opportunities)
201-3 Defined benefit plan obligations and other retirement plans	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> if the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities. if a separate fund exists to pay the plan's pension liabilities: <ol style="list-style-type: none"> the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; the basis on which that estimate has been arrived at; when that estimate was made. if a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. percentage of salary contributed by employee or employer. level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact. 	– This information is not included in Mirvac's annual sustainability reporting.
201-4 Financial assistance received from government	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total monetary value of financial assistance received by the organisation from any government during the reporting period, including: <ol style="list-style-type: none"> tax relief and tax credits; subsidies; investment grants, research and development grants, and other relevant types of grant; awards; royalty holidays; financial assistance from Export Credit Agencies (ECAs); financial incentives; other financial benefits received or receivable from any government for any operation. the information in 201-4-a by country. whether, and the extent to which, any government is present in the shareholding structure. 	– This information is not included in Mirvac's annual sustainability reporting.

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 203: INDIRECT ECONOMIC IMPACTS		
203-1 Infrastructure investments and services supported	The reporting organisation shall report the following information: 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.	– Annual report (page 18, Asset creation and curation)
203-2 Significant indirect economic impacts	The reporting organisation shall report the following information: a. examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts. b. significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	– Annual report (page 18, Asset creation and curation)
GRI 302: ENERGY 2016		
302-1 Energy consumption within the organisation	The reporting organisation shall report the following information: a. total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used. b. total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used. c. in joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. in joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. total energy consumption within the organisation, in joules or multiples. f. standards, methodologies, assumptions, and/or calculation tools used. g. source of the conversion factors used.	– ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
302-2 Energy consumption outside of the organisation	The reporting organisation shall report the following information: a. energy consumption outside of the organisation, in joules or multiples. b. standards, methodologies, assumptions, and/or calculation tools used. c. source of the conversion factors used.	– ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
302-3 Energy intensity	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> energy intensity ratio for the organisation. organisation-specific metric (the denominator) chosen to calculate the ratio. types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. whether the ratio uses energy consumption within the organisation, outside of it, or both. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
302-4 Reduction of energy consumption	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators) – Building Climate Resilience (page 19, Metrics and targets)
302-5 Reductions in energy requirements of products and services	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators) – Building Climate Resilience (page 19, Metrics and targets)
GRI 303: WATER AND EFFLUENTS 2018		
303-1 Interactions with water as a shared resource	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a description of how the organisation interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organisation 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). a description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. a description of how water-related impacts are addressed, including how the organisation works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. an explanation of the process for setting any water-related goals and targets that are part of the organisation's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress. 	<ul style="list-style-type: none"> – Planet Positive Water (page 10, Strategies)

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GRI STANDARD	DISCLOSURE	LOCATION
303-2 Management of water discharge-related impacts	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. a description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: <ul style="list-style-type: none"> i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered. 	<ul style="list-style-type: none"> – Planet Positive Water (page 10, Strategies)
303-3 Water withdrawal	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: <ul style="list-style-type: none"> i. surface water; ii. groundwater; iii. seawater; iv. produced water; v. third-party water. b. total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: <ul style="list-style-type: none"> i. surface water; ii. groundwater; iii. seawater; iv. produced water; v. third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. c. a breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: <ul style="list-style-type: none"> i. freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. other water ($> 1,000$ mg/L Total Dissolved Solids). d. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
303-4 Water discharge	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable: <ol style="list-style-type: none"> surface water; groundwater; seawater; third-party water, and the volume of this total sent for use to other organisations, if applicable. a breakdown of total water discharge to all areas in megaliters by the following categories: <ol style="list-style-type: none"> freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); other water ($> 1,000$ mg/L Total Dissolved Solids). total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories: <ol style="list-style-type: none"> freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); other water ($> 1,000$ mg/L Total Dissolved Solids). priority substances of concern for which discharges are treated, including: <ol style="list-style-type: none"> how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; the approach for setting discharge limits for priority substances of concern; number of incidents of non-compliance with discharge limits. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
303-5 Water consumption	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total water consumption from all areas in megalitres. total water consumption from all areas with water stress in megalitres. change in water storage in megalitres, if water storage has been identified as having a significant water-related impact. 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. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 305: EMISSIONS 2016		
305-1 Direct (Scope 1) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. gases included in the calculation; whether CO2, CH4, NO, HFCs, PFCs, SF6, NF3, or all.24263 biogenic CO2 emissions in metric tons of CO2 equivalent. base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. consolidation approach for emissions; whether equity share, financial control, or operational control. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
305-2 Energy indirect (Scope 2) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. if applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. if available, the gases included in the calculation; whether CO2, CH4, NO, HFCs, PFCs, SF6, NF3, or all. base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. consolidation approach for emissions; whether equity share, financial control, or operational control. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
305-3 Other indirect (Scope 3) GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. if available, the gases included in the calculation; whether CO2, CH, NO, HFCs, PFCs, SF, NF, or all. biogenic CO2 emissions in metric tons of CO2 equivalent. other indirect (Scope 3) GHG emissions categories and activities included in the calculation. base year for the calculation, if applicable, including: <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
305-4 GHG emissions intensity	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> GHG emissions intensity ratio for the organisation. organisation-specific metric (the denominator) chosen to calculate the ratio. types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). gases included in the calculation; whether CO2, CH, NO, HFCs, PFCs, SF, NF, or all. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
305-5 Reduction of GHG emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. gases included in the calculation; whether CO2, CH, NO, HFCs, PFCs, SF, NF, or all. base year or baseline, including the rationale for choosing it. scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
305-6 Emissions of ozone-depleting substances (ODS)	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. substances included in the calculation. source of the emission factors used. standards, methodologies, assumptions, and/or calculation tools used. 	<ul style="list-style-type: none"> – This information is not included in Mirvac's annual sustainability reporting.

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GRI STANDARD	DISCLOSURE	LOCATION
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> significant air emissions, in kilograms or multiples, for each of the following: <ol style="list-style-type: none"> NO_x SO_x persistent organic pollutants (POP) volatile organic compounds (VOC) hazardous air pollutants (HAP) particulate matter (PM) other standard categories of air emissions identified in relevant regulations source of the emission factors used. standards, methodologies, assumptions, and/or calculation tools used. 	<p>– This information is not included in Mirvac's annual sustainability reporting.</p>
GRI 306: WASTE 2020		
306-1 Waste generation and significant waste-related impacts	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> for the organisation's significant actual and potential waste-related impacts, a description of: <ol style="list-style-type: none"> the inputs, activities, and outputs that lead or could lead to these impacts; whether these impacts relate to waste generated in the organisation's own activities or to waste generated upstream or downstream in its value chain. 	<p>– Building Climate Resilience (page 7, Strategy)</p> <p>– Planet Positive Waste and Materials</p>
306-2 Management of significant waste-related impacts	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> actions, including circularity measures, taken to prevent waste generation in the organisation's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. if the waste generated by the organisation 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. the processes used to collect and monitor waste-related data. 	<p>– Building Climate Resilience (page 17, Metrics and targets)</p> <p>– Planet Positive Waste and Materials</p>
306-3 Waste generated	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. contextual information necessary to understand the data and how the data has been compiled. 	<p>– ESG Analyst Toolkit (Energy, GHG, Water, Waste)</p> <p>– Reporting Criteria (Sustainability performance indicators)</p>

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GRI STANDARD	DISCLOSURE	LOCATION
306-4 Waste diverted from disposal	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ol style="list-style-type: none"> preparation for reuse; recycling; other recovery operations. total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ol style="list-style-type: none"> preparation for reuse; recycling; other recovery operations. 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: <ol style="list-style-type: none"> onsite; offsite. contextual information necessary to understand the data and how the data has been compiled. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)
306-5 Waste directed to disposal	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ol style="list-style-type: none"> incineration (with energy recovery); incineration (without energy recovery); landfilling; other disposal operations. total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ol style="list-style-type: none"> incineration (with energy recovery); incineration (without energy recovery); landfilling; other disposal operations. 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: <ol style="list-style-type: none"> onsite; offsite. contextual information necessary to understand the data and how the data has been compiled. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Energy, GHG, Water, Waste) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 401: EMPLOYMENT 2016		
401-1 New employee hires and employee turnover	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> 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)
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: <ul style="list-style-type: none"> i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. the definition used for 'significant locations of operation'. 	– Reporting Criteria (Sustainability performance indicators)
401-3 Parental leave	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Workforce) – Reporting Criteria (Sustainability performance indicators)
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-1 Occupational health and safety management system	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ul style="list-style-type: none"> a. a statement of whether an occupational health and safety management system has been implemented, including whether: <ul style="list-style-type: none"> i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. a description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered. 	– Annual Report (page 22, People, culture and safety)

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GRI STANDARD	DISCLOSURE	LOCATION
403-2 Hazard identification, risk assessment, and incident investigation	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> a description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including: <ol style="list-style-type: none"> how the organisation ensures the quality of these processes, including the competency of persons who carry them out; how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. a description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. a description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. a description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system. 	– Annual Report (page 22, People, culture and safety)
403-3 Occupational health services	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> a description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how the organisation ensures the quality of these services and facilitates workers' access to them. 	– Annual Report (page 22, People, culture and safety)
403-4 Worker participation, consultation, and communication on occupational health and safety	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> a description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees. 	– Annual Report (page 22, People, culture and safety)
403-5 Worker training on occupational health and safety	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> 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 22, People, culture and safety)

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GRI STANDARD	DISCLOSURE	LOCATION
403-6 Promotion of worker health	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <ol style="list-style-type: none"> an explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. a description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organisation facilitates workers' access to these services and programs. 	– Annual Report (page 22, People, culture and safety)
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> a description of the organisation'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 22, People, culture and safety)
403-8 Workers covered by an occupational health and safety management system	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> if the organisation has implemented an occupational health and safety management system based on legal requirements and/or recognised standards/guidelines: <ol style="list-style-type: none"> the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited; the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party. whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	– Annual Report (page 22, People, culture and safety)

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GRI STANDARD	DISCLOSURE	LOCATION
403-9 Work-related injuries	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> for all employees: <ol style="list-style-type: none"> the number and rate of fatalities as a result of work-related injury; the number and rate of high-consequence work-related injuries (excluding fatalities); the number and rate of recordable work-related injuries; the main types of work-related injury; the number of hours worked. for all workers who are not employees but whose work and/or workplace is controlled by the organisation: <ol style="list-style-type: none"> the number and rate of fatalities as a result of work-related injury; the number and rate of high-consequence work-related injuries (excluding fatalities); the number and rate of recordable work-related injuries; the main types of work-related injury; the number of hours worked. the work-related hazards that pose a risk of high-consequence injury, including: <ol style="list-style-type: none"> how these hazards have been determined; which of these hazards have caused or contributed to high-consequence injuries during the reporting period; actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls. any actions taken or underway to eliminate other work-related hazards and minimise risks using the hierarchy of controls. whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	<ul style="list-style-type: none"> – ESG Analyst Toolkit (Workforce) – Reporting Criteria (Sustainability performance indicators)

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GRI STANDARD	DISCLOSURE	LOCATION
403-10 Work-related ill health	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> for all employees: <ol style="list-style-type: none"> the number of fatalities as a result of work-related ill health; the number of cases of recordable work-related ill health; the main types of work-related ill health. for all workers who are not employees but whose work and/or workplace is controlled by the organisation: <ol style="list-style-type: none"> the number of fatalities as a result of work-related ill health; the number of cases of recordable work-related ill health; the main types of work-related ill health. the work-related hazards that pose a risk of ill health, including: <ol style="list-style-type: none"> how these hazards have been determined; which of these hazards have caused or contributed to cases of ill health during the reporting period. actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls. whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. 	<p>– This information is not included in Mirvac's annual sustainability reporting.</p>
GRI 404: TRAINING AND EDUCATION 2016		
404-1 Average hours of training per year per employee	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> average hours of training that the organisation's employees have undertaken during the reporting period, by: <ol style="list-style-type: none"> gender; employee category 	<p>– Annual Report (page 24, People, culture and safety)</p>
404-2 Programs for upgrading employee skills and transition assistance programs	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> type and scope of programs implemented and assistance provided to upgrade employee skills. 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, People, culture and safety)</p>
404-3 Percentage of employees receiving regular performance and career development reviews	<p>The reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> 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.</p>

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
405-1 Diversity of governance bodies and employees	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. percentage of individuals within the organisation'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). 	– ESG Analyst Toolkit (Workforce)
405-2 Ratio of basic salary and remuneration of women to men	<p>The reporting organisation shall report the following information:</p> <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	<p>The reporting organisation shall report the following information:</p> <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 organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour. 	– Annual Report (page 40, Risk and risk management)
GRI 415: PUBLIC POLICY 2016		
415-1 Political contributions	<p>The reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> a. total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation by country and recipient/beneficiary. b. if applicable, how the monetary value of in-kind contributions was estimated. 	Mirvac 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 and their spouses or de-facto partners are also prohibited from making political donations in their personal capacity.