

SUSTAINABILITY REPORTING INDEX

INTRODUCTION

The sustainability reporting index maps out the GRI Standards, SASB Standards and TCFD Recommendations with the 2022 Integrated Report and 2022 Sustainability Data Packs. It should be read in conjunction with:

- [2022 Integrated Report](#) - Ayala Land’s Integrated Report prepared in accordance with the International Integrated Reporting <IR> framework using supplemental guidelines from the Global Reporting Initiative (GRI) Standards, Sustainability Accounting Standards Board (SASB), and Task Force on Climate-related Financial Disclosures (TCFD).
- [Disclosures on Management Approach](#) - Descriptions on how we manage and respond to material economic, environmental and social issues.
- [Four Focus Areas](#) - List and descriptions of economic, environmental and social issues that are material to Ayala Land.
- [Sustainability Data Pack](#) - A comprehensive disclosure of sustainability data and performance under Ayala Land’s operations across material economic, environmental and social topics.

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SUSTAINABILITY REPORTING INDEX

The sustainability reporting index maps out the GRI Standards, SASB Standards, TCFD Recommendations and UN Sustainable Development Goals (SDGs) with the [2022 Integrated Report](#) and [2022 Sustainability Data Packs](#).

Dimension	Material Topic	<IR>	GRI Standards	SASB	TCFD	UN SDGs	2022 Integrated Report Page Number (s)	2022 Sustainability Data Pack
Economic	Project Delivery, Quality and Responsibility	Natural and Manufactured Capital	-	-	Strategy Risk Management	9, 11	12-19; 26-43; 92-103; 123	-
	Business Ethics	Corporate Governance	205 206	-	Governance	-	103-118	-
	Indirect Economic Impacts	Social and Relationship Capital	203	-	-	1, 3, 8, 9, 10, 11	83; 92-103; 111; 123	Economic Data Pack Social Data Pack
	Supply Chain Management	Social and Relationship Capital	204 308	-		9, 11, 12	99-101	Economic Data Pack
Environmental	Resource Efficiency	Natural and Manufactured Capital	301 302 303 306	IF-RE-130 IF-RE-140 IF-RE-410	Metrics and Targets	9, 11, 12, 13, 14, 15	76-77; 82-91	Environmental Data Pack
	Environmental Compliance	Natural and Manufactured Capital	307	-	Risk Management	11, 12, 14, 15	76-77; 82-91; 124-125	-
	Land Use, Ecological Impact and Biodiversity	Natural and Manufactured Capital	304	-	Risk Management	14, 15	76-77; 83; 124-125	Environmental Data Pack
	Climate Action	Natural and Manufactured Capital	305	IF-RE-450	Strategy Metrics and Targets	13	76-77; 82-91; 124-125	Environmental Data Pack

Dimension	Material Topic	<IR>	GRI Standards	SASB	TCFD	UN SDGs	2022 Integrated Report Page Number (s)	2022 Sustainability Data Pack
Social	Talent Attraction, Retention and Development	Human Capital	401 402 404	-	-	8	95-99	Social Data Pack
	Workforce Health and Safety	Human Capital	403	-	-	3, 8	94-95; 126	Social Data Pack
	Customer Relationship	Social and Relationship Capital	-	-	-	11	26-43; 78-79; 97-98	Economic Data Pack
	Community Engagement and Impact	Social and Relationship Capital	411 413	-	-	1, 3, 8, 11	12-19; 95; 102-103; 111; 123	Social Data Pack
	Customer Health and Safety	Human Capital	416	-	-	3	12-19; 38-39; 94-95; 111; 123; 126;	-
	Labor Practices	Human Capital	405 406 407 408 409	-	-	3, 8	98-99	Social Data Pack

GRI INDEX

The sustainability reporting index maps out the material topics under GRI Standards with the [2022 Integrated Report](#) and [2022 Sustainability Data Packs](#).

TOPIC	GRI INDICATOR	SHORT DESCRIPTION	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
ECONOMIC				
Economic Performance	103	Management Approach	26-43	-
	201-1	Direct economic value generated and distributed	11; 26-43	Economic Data Pack, page 2
Market Presence	103	Management Approach	26-43	-
	202-2	Proportion of senior management from hired local community	100%	-
Indirect Economic Impacts	103	Management Approach	26-43; 64-71; 74-81; 92-103	-
	203-1	Development and impact of infrastructure investment and services supported	26-43	Environmental Data Pack, pages 14-15
	203-2	Significant indirect economic impacts, including the extent of impacts	26-43; 64-71; 74-81; 92-103	-
Procurement Practices	103	Management Approach	99-100	-
	204-1	Spending on local suppliers	11	Economic Data Pack, page 2
Anti-corruption	103	Management Approach	100-101; 116-118	-
	205-1	Total number and percentage of operations assessed for risk related to corruption and the significant risk identified	100-118	-
Anti-competitive Behavior	103	Management Approach	120-127	-
	206-1	Total number of legal actions pending or completed regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.	121-122	-
ENVIRONMENTAL				
Materials	103	Management Approach	76; 84-86	-
	301-1	Materials used by weight and volume	84-86	Environmental Data Pack, page 10
	301-2	Percentage of material used that are recycled input material	84-86	Environmental Data Pack, page 10
Energy	103	Management Approach	76; 86	-
	302-1	Energy consumption within the organization	84-86	Environmental Data Pack, pages 4-7
	302-2	Energy consumption outside the organization	84-86	Environmental Data Pack, pages 4-7
	302-3	Energy Intensity	84-86	Environmental Data Pack, pages 4-7
	302-4	Reduction of energy consumption	84-86	Environmental Data Pack, pages 4-7
	302-5	Reductions in energy requirements of products and services	84-86	Environmental Data Pack, pages 4-7

TOPIC	GRI INDICATOR	SHORT DESCRIPTION	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
Water and Effluents	103	Management Approach	76; 86-87	-
	303-3	Water consumption	86-87	Environmental Data Pack, pages 9-10
Biodiversity	103	Management Approach	70-71; 76; 82-83	-
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas of high biodiversity value outside protected areas	124-125	Environmental Data Pack, page 14
	304-2	Description of significant impacts of activities and products and services in biodiversity	70-71; 76; 82-83	-
	304-4	Total number of IUCN red list species and national conservation list species	83	Environmental Data Pack, page 14
Emissions	103	Management Approach	76; 87-89	-
	305-1	Direct greenhouse gas emission	87-89	Environmental Data Pack, pages 8-9; 13
	305-2	Energy indirect greenhouse gas emission	87-89	Environmental Data Pack, pages 8-9; 13
	305-3	Other indirect greenhouse gas emission	87-89	Environmental Data Pack, pages 8-9; 13
	305-4/	Greenhouse gas emission intensity	-	Environmental Data Pack, pages 8-9
	305-5	Reduction of greenhouse gas emissions	87-89	Environmental Data Pack, pages 8-9; 13
Waste	103	Management Approach	76; 89-91	-
	306-1	Waste generation and significant waste-related impacts	89-91	Environmental Data Pack, pages 10-12
	306-2	Management of significant waste-related impacts	89-91	-
	306-3	Waste generated	89-91	Environmental Data Pack, pages 10-12
	306-4	Waste diverted from disposal	89-91	Environmental Data Pack, pages 10-12
	306-5	Waste directed to disposal	89-91	Environmental Data Pack, pages 10-12
Environmental Compliance	103	Management Approach	124-125	-
	307-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance	There were no significant fines (exceeding Php 50,000) imposed on any Ayala Land project.	
Supplier Environmental Assessment	103	Management Approach	99-101	-
	308-1	New suppliers that were screened using environmental criteria	99-101	Economic Data Pack, page 2
SOCIAL				
Employment	103	Management Approach	92-103	-
	401-1	Total number and rates of new employee hires and employee turnover by age group, gender and region	92-103	Social Data Pack, page 4
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	92-103	-
	401-3	Return to work and retention rates after parental leave, by gender	99	Social Data Pack, page 5

TOPIC	GRI INDICATOR	SHORT DESCRIPTION	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
Labor Management Relations	103	Management Approach	92-103	-
	402-1	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	92-103	-
Occupational Health and Safety	403-1	Occupational health and safety management system	94-95	-
	403-5	Worker training on occupational health and safety	96-97	-
	403-6	Promotion of worker health	94-98	-
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	94-97	-
	403-9	Work-related injuries	94-95	Social Data Pack, pages 5-6
Training and Education	103	Management Approach	96-97	-
	404-1	Average hours of training per year per employee by gender, and by employee category	96-97	Social Data Pack, pages 5-6
	404-2	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career ending	96-97	-
Diversity and Equal Opportunity	103	Management Approach	99	-
	405-1	Percentage of individuals within the organization by gender and age	99	Social Data Pack, page 2
Non-Discrimination	103	Management Approach	99	-
	404-1	Total number of incidents of discrimination and corrective actions taken	99	-
Freedom of Association and Collective Bargaining	103	Management Approach	81; 98	-
	407-1	Operations and suppliers in which the right to exercise freedom of association and collective bargaining may be at risk and actions taken to support these rights	98	-
Child Labor	103	Management Approach	101	-
	408-1	Operations and suppliers identified as having significant risk for incidents of child labor	101	-
Force or Compulsory Labor	103	Management Approach	101	-
	409-1	Operations and suppliers identified as having significant risk for incidents of forced labor	101	-
Rights of Indigenous People	103	Management Approach	122	-
	411-1	Total number of identified incidents of violations involving rights of indigenous peoples and actions taken	122	-
Human Rights Assessment	103	Management Approach	78-79; 99-100	-
	412-1	Total number and percentage of operations that have been subject to human rights reviews or impact assessment	99-100	-
Local Communities	103	Management Approach	102-103	-
	413-1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	102-103	-
	413-2	Operations with significant actual and negative impacts on local communities	102-103	-
Customer	103	Management Approach	41; 78-81; 83; 95; 126	-

Health and Safety	416-1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	41; 78-81; 92; 95; 126	-
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SASB INDEX

The sustainability reporting index maps out the material topics under SASB Standards with the [2022 Integrated Report](#) and [2022 Sustainability Data Packs](#).

SASB INDICATOR	SHORT DESCRIPTION	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
Energy			
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property subsector	84-86	Environmental Data Pack, pages 4-7
IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector	84-86	Environmental Data Pack, pages 4-7
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	84-86	Environmental Data Pack, pages 4-7
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	-	Environmental Data Pack, page 15
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	84-86, 124-125	-
Water			
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	86-87, 124-125	Environmental Data Pack, pages 9-10
IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector	86-87	Environmental Data Pack, pages 9-10
IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Based on the Aqueduct by the World Resources Institute, the Philippines as a country faces high water stress. Given that disclosed data cover Ayala Land's operations that are all located in the Philippines, 100% of the water withdrawn are in high water stress region.	
IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	86-87	Environmental Data Pack, pages 9-10
Management of Tenant Sustainability Impacts			
IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and (2) associated leased floor area, by property subsector	0%	
IF-RE-410a.2	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	100%; 84	-
IF-RE-410a.3	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	The following measures are undertaken to help tenants improve their sustainability impacts: 1) Shifting to renewable energy sources in line with our carbon neutrality goal 2) Installation of energy conservation equipment on air conditioning motors and water pumps 3) Undertaking LEED certification	

SASB INDICATOR	SHORT DESCRIPTION	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
Climate Change Adaptation			
IF-RE-450a.1	Area of properties located in 100-year flood zones, by property subsector	33.88 ha Total area is estimated based on the 100-year flood map from Project NOAH (Nationwide Operational Assessment of Hazard) managed by the University of the Philippines.	
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	124-125	-

TCFD INDEX

The sustainability reporting index maps out the TCFD Recommendations with the [2022 Integrated Report](#) and [2022 Sustainability Data Packs](#).

TCFD Recommendation	2022 Integrated Report Page Number(s)	2022 Sustainability Data Pack
Governance		
Describe the board's oversight of climate-related risks and opportunities	120-121; 124-125; 128-137	-
Describe management's role in assessing and managing climate-related risks and opportunities	120-121; 128-137	-
Strategy		
Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	124-125; 128-137	-
Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	82-91; 124-125; 128-137	-
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Climate-related scenario analysis to be undertaken in the next reporting year	
Risk Management		
Describe the organization's processes for identifying and assessing climate-related risks	120-121; 124-125; 128-137	-
Describe the organization's processes for managing climate-related risks	120-121; 124-125; 128-137	-
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	120-121; 124-125; 128-137	-
Metrics and Targets		
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	82-91; 124-125; 128-137	Environmental DataPack, pages 8-9; 13
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	82-91; 124-125; 136; 164-165	Environmental DataPack, pages 8-9; 13
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	82-91; 128-137	Environmental Data Pack, page 13