

SUSTAINABILITY REPORTING INDEX

INTRODUCTION

The sustainability reporting index maps out the GRI Standards, SASB Standards and TCFD Recommendations with the 2023 Integrated Report and 2023 Sustainability Data Packs. It should be read in conjunction with:

- [2023 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.

TABLE OF CONTENTS

Sustainability Reporting Index	2
GRI Index	4
SASB Index	7
TCFD Index	9

SUSTAINABILITY REPORTING INDEX

The sustainability reporting index maps out the GRI Standards, SASB Standards, TCFD Recommendations and UN Sustainable Development Goals (SDGs) with the [2023 Integrated Report](#) and [2023 Sustainability Data Packs](#).

Dimension	Material Topic	<IR>	GRI Standards	SASB	TCFD	UN SDGs	2023 Integrated Report Page Number (s)	2023 Sustainability Data Pack
Economic	Project Delivery, Quality and Responsibility	Natural and Manufactured Capital	-	-	Strategy Risk Management	9, 11	16-19; 22-27; 30-39; 58; 62-63; 76-77; 123-128	-
	Business Ethics	Corporate Governance	205-1 206-1	-	Governance	-	22-27; 102-115; 123-128	-
	Indirect Economic Impacts	Social and Relationship Capital	203-1 203-2	-	-	1, 3, 8, 9, 10, 11	22-27; 62-63; 72; 76-77; 79; 90-92	Economic Data Pack Social Data Pack
	Supply Chain Management	Social and Relationship Capital	204-1 308-1	-		9, 11, 12	11; 76-77; 92-93	Economic Data Pack
Environmental	Resource Efficiency	Natural and Manufactured Capital	301-1 301-2 302-2 302-3 302-4 302-5 303-3 306-1 306-2 306-3 306-4 306-5	IF-RE-130 IF-RE-140 IF-RE-410	Metrics and Targets	9, 11, 12, 13, 14, 15	72; 76-77; 78-87; 123-128	Environmental Data Pack
	Environmental Compliance	Natural and Manufactured Capital	307-1	-	Risk Management	11, 12, 14, 15	72; 76-77; 119-120	-
	Land Use, Ecological Impact and Biodiversity	Natural and Manufactured Capital	304-1 304-2 304-4	-	Risk Management	14, 15	65; 72; 76-77; 79; 85; 123-128	Environmental Data Pack
	Climate Action	Natural and Manufactured Capital	305-1 305-2 305-3 305-5	IF-RE-450	Strategy Metrics and Targets	13	72; 76-77; 78-87; 88-89; 120; 123-128; 153	Environmental Data Pack

Dimension	Material Topic	<IR>	GRI Standards	SASB	TCFD	UN SDGs	2023 Integrated Report Page Number (s)	2023 Sustainability Data Pack
Social	Talent Attraction, Retention and Development	Human Capital	401-1 401-2 401-3 404-1 404-2	-	-	8	64-65; 77; 97-101	Social Data Pack
	Workforce Health and Safety	Human Capital	403-1 403-5 403-6 403-7 403-9	-	-	3, 8	22-27; 36-37; 76-77; 96-97; 99-101; 121	Social Data Pack
	Customer Relationship	Social and Relationship Capital	-	-	-	11	22-27; 35; 37; 57-58; 62-63; 76-77; 94-95	Economic Data Pack
	Community Engagement and Impact	Social and Relationship Capital	411-1 413-1 413-2	-	-	1, 3, 8, 11	22-27; 64-65; 76-77; 92-93; 119	Social Data Pack
	Customer Health and Safety	Human Capital	416-1	-	-	3	18-19; 22-27; 37; 76-77; 96-97; 121	-
	Labor Practices	Human Capital	405-1 406-1 407-1 408-1 409-1	-	-	3, 8	76-77; 98; 115	Social Data Pack

GRI INDEX

The sustainability reporting index maps out the material topics under GRI Standards with the [2023 Integrated Report](#) and [2023 Sustainability Data Packs](#).

TOPIC	GRI STANDARDS	GRI INDICATOR	SHORT DESCRIPTION	2023 Integrated Report Page Number(s)	2023 Sustainability Data Pack
ECONOMIC					
Economic Performance		103	Management Approach	29-39	-
		201-1	Direct economic value generated and distributed	11; 29-39	Economic Data Pack, page 2
Market Presence		103	Management Approach	29-39	-
		202-2	Proportion of senior management from hired local community	100%	-
Indirect Economic Impacts		103	Management Approach	29-39	-
		203-1	Development and impact of infrastructure investment and services supported	29-39; 57-65; 70-77; 90-101	Environmental Data Pack, pages 14-15
		203-2	Significant indirect economic impacts, including the extent of impacts	29-39; 57-65; 70-77; 90-101	-
Procurement Practices		103	Management Approach	92-94	-
		204-1	Spending on local suppliers	11	Economic Data Pack, page 2
Anti-corruption		103	Management Approach	94; 110-113	-
		205-1	Total number and percentage of operations assessed for risk related to corruption and the significant risk identified	113-115	-
Anti-competitive Behavior		103	Management Approach	116-122	-
		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.	117	-
ENVIRONMENTAL					
Materials		103	Management Approach	72; 79-80	-
		301-1	Materials used by weight and volume	79-80	Environmental Data Pack, page 11
		301-2	Percentage of materials used that are recycled input material	79-80	Environmental Data Pack, page 11
Energy		103	Management Approach	72; 80-81	-
		302-1	Energy consumption within the organization	80-81	Environmental Data Pack, pages 4-7
		302-2	Energy consumption outside the organization	80-81	Environmental Data Pack, pages 4-7
		302-3	Energy Intensity	80-81	Environmental Data Pack, pages 4-7
		302-4	Reduction of energy consumption	80-81	Environmental Data Pack, pages 4-7

		302-5	Reductions in energy requirements of products and services	80-81	<u>Environmental Data Pack,</u> pages 4-7
--	--	-------	--	-------	--

TOPIC	GRI INDICATOR	SHORT DESCRIPTION	2023 Integrated Report Page Number(s)	2023 Sustainability Data Pack
Water and Effluents	103	Management Approach	72; 82	-
	303-3	Water consumption	82	Environmental Data Pack , pages 10
Biodiversity	103	Management Approach	72; 76-77; 78-79	-
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas of high biodiversity value outside protected areas	119	Environmental Data Pack , page 14
	304-2	Description of significant impacts of activities and products and services in biodiversity	72; 76-77; 78-79	-
	304-4	Total number of IUCN red list species and national conservation list species	79	Environmental Data Pack , page 14
Emissions	103	Management Approach	72; 83-85	-
	305-1	Direct greenhouse gas emission	83-85	Environmental Data Pack , pages 8-9; 13
	305-2	Energy indirect greenhouse gas emission	83-85	Environmental Data Pack , pages 8-9; 13
	305-3	Other indirect greenhouse gas emission	83-85	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	83-85	Environmental Data Pack , pages 8-9; 13
Waste	103	Management Approach	72; 85-87	-
	306-1	Waste generation and significant waste-related impacts	85-87	Environmental Data Pack , pages 11-12
	306-2	Management of significant waste-related impacts	85-87	-
	306-3	Waste generated	85-87	Environmental Data Pack , pages 11-12
	306-4	Waste diverted from disposal	85-87	Environmental Data Pack , pages 11-12
	306-5	Waste directed to disposal	85-87	Environmental Data Pack , pages 11-12
Environmental Compliance	103	Management Approach	119	-
	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	92-94	-
	308-1	New suppliers that were screened using environmental criteria	92-94	Economic Data Pack , page 2
SOCIAL				
Employment	103	Management Approach	90-101	-
	401-1	Total number and rates of new employee hires and employee turnover by age group, gender and region	90-101	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	90-101	-
	401-3	Return to work and retention rates after parental leave, by gender	98	Social Data Pack , page 5

TOPIC	GRI INDICATOR	SHORT DESCRIPTION	2023 Integrated Report Page Number(s)	2023 Sustainability Data Pack
Labor Management Relations	103	Management Approach	90-101	-
	402-1	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	90-101	-
Occupational Health and Safety	403-1	Occupational health and safety management system	96-97	-
	403-5	Worker training on occupational health and safety	96-97	-
	403-6	Promotion of worker health	96-97	-
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	96-97	-
	403-9	Work-related injuries	96-97	Social Data Pack, pages 6
Training and Education	103	Management Approach	99-101	-
	404-1	Average hours of training per year per employee by gender, and by employee category	99-101	Social Data Pack, pages 6
	404-2	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career ending	99-101	-
Diversity and Equal Opportunity	103	Management Approach	98	-
	405-1	Percentage of individuals within the organization by gender and age	98	Social Data Pack, page 2
Non-Discrimination	103	Management Approach	98	-
	406-1	Total number of incidents of discrimination and corrective actions taken	98	-
Freedom of Association and Collective Bargaining	103	Management Approach	77; 99	-
	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	99	-
Child Labor	103	Management Approach	115	-
	408-1	Operations and suppliers identified as having significant risk for incidents of child labor	115	-
Force or Compulsory Labor	103	Management Approach	115	-
	409-1	Operations and suppliers identified as having significant risk for incidents of forced labor	115	-
Rights of Indigenous People	103	Management Approach	117	-
	411-1	Total number of identified incidents of violations involving rights of indigenous peoples and actions taken	There were zero incidents of violations involving rights of indigenous peoples in any of the projects/operating properties.	
Human Rights Assessment	103	Management Approach	74-75; 98-99	-
	412-1	Total number and percentage of operations that have been subject to human rights reviews or impact assessment	There were no projects/operating properties subject to human rights reviews.	
Local Communities	103	Management Approach	92	-
	413-1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	92	-
	413-2	Operations with significant actual and negative impacts on local communities	92	-
Customer	103	Management Approach	37; 74-77; 79; 96-97; 120	-

Health and Safety	416-1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	37; 74-77; 79; 96-97; 120	-
-------------------	-------	---	------------------------------	---

SASB INDEX

The sustainability reporting index maps out the material topics under SASB Standards with the [2023 Integrated Report](#) and [2023 Sustainability Data Packs](#).

SASB INDICATOR	SHORT DESCRIPTION	2023 Integrated Report Page Number(s)	2023 Sustainability Data Pack
Energy			
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property subsector	80-81	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	80-81	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	80-81	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	80-81; 119	-
Water			
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	82; 119	Environmental Data Pack , pages 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	82	Environmental Data Pack , pages 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	82	Environmental Data Pack , pages 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%; 80	-
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	2023 Integrated Report Page Number(s)	2023 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	119	-

TCFD INDEX

The sustainability reporting index maps out the TCFD Recommendations with the [2023 Integrated Report](#) and [2023 Sustainability Data Packs](#).

TCFD Recommendation	2023 Integrated Report Page Number(s)	2023 Sustainability Data Pack
Governance		
Describe the board's oversight of climate-related risks and opportunities	115; 119; 121-128	-
Describe management's role in assessing and managing climate-related risks and opportunities	115; 121-128	-
Strategy		
Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	119; 121-128	-
Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	78-87; 119; 121-128	-
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	115; 119; 121-128	-
Describe the organization's processes for managing climate-related risks	115; 119; 121-128	-
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	115; 119; 121-128	-
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	78-87; 119; 121-128	Environmental Data Pack , pages 8-9; 13
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	78-87; 88-89; 119; 152-153	Environmental Data Pack , pages 8-9; 13
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	78-87; 121-128	Environmental Data Pack , page 13