SUSTAINABILITY REPORTING REFERENCES

INTRODUCTION

The sustainability reporting index maps out the GRI Standards, SASB Standards and TCFD Recommendations with the 2025 Integrated Report and 2025 Sustainability Data Packs. It should be read in conjunction with:

- **2025 Integrated Report** – Ayala Land's Integrated Report prepared in accordance with the International Integrated Reporting 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).
- **Sustainability and ESG Approach** – An overview of economic, environmental and social issues that are material to Ayala Land, sustainability strategy, and progress on key metrics and target.
- **Sustainability Data Packs** – A comprehensive disclosure of sustainability data and performance under Ayala Land's operations across material economic, environmental and social topics.

Reporting Scope and Boundaries

Ayala Land's sustainability reporting and disclosures cover all operations under the company's operational control and/or majority ownership. Operational control is defined as the authority to introduce and implement operating, environmental, and health and safety policies across properties and business units. This boundary ensures that the environmental and social data reported reflect the activities where Ayala Land can directly influence performance and outcomes.

The scope of reporting includes data from Ayala Land's strategic business units engaged in property development, leasing, construction, and property management. These disclosures are aligned with global standards such as GRI, SASB, and TCFD, and are detailed in the company's Environmental Data Pack, Social Data Pack, and Sustainability Reporting Index. GHG emissions are calculated in accordance with the GHG Protocol operational control approach in disclosing greenhouse gas emission data.

Ayala Land is committed to enhancing transparency and will continue to refine its boundary disclosures to ensure consistency with financial reporting and evolving ESG standards.

TABLE OF CONTENTS

SUSTAINABILITY REPORTING INDEX

The sustainability reporting index maps out the GRI Standards, SASB Standards, TCFD Recommendations and UN Sustainable Development Goals (SDGs) with the 2025 Integrated Report and 2025 Sustainability Data Packs.

	Sustainability Four Focus Areas				Other Material Topics	
	Site Resilience and Risk Management	**Net Zero and Climate Action**	**Resource Efficiency and Circular Economy**	**Social and Community Impacts**	**Corporate Governance and Risk Management**	**Labor Practices and Decent Employment**
GRI	303: Water and Effluents 304: Biodiversity 307: Environmental Compliance	305: Emissions 308: Supplier Environmental Assessment	204: Procurement Practices 301: Materials 302: Energy 303: Water and Effluents 306: Waste	202: Market Presence 203: Indirect Economic Impacts 401: Employment 404: Training and Education 411: Rights of Indigenous People 413: Local Communities 416: Customer Health and Safety	201: Economic Performance 205: Anti-Corruption 206: Anti-Competitive Behavior	2: General Disclosures 402: Labor Management Relations 403: Occupational Health and Safety 405: Diversity and Equal Opportunity 406: Non-Discrimination 407: Freedom of Association and Collective Bargaining 408: Child Labor 409: Forced Labor 412: Human Rights Assessment
SASB	IF-RE-450: Climate Change Adaptation	IF-RE-450: Climate Change Adaptation	IF-RE-130: Energy Management IF-RE-140: Water Management IF-RE-410: Management of Tenant Sustainability Impacts		IF-RE-450: Climate Change Adaptation	
TCFD	Strategy Metrics and Targets	Strategy Metrics and Targets	Strategy Metrics and Targets		Governance Strategy Risk Management	
UN SDGs	11: Sustainable Cities and Communities 13: Climate Action 14: Life Below Water 15: Life on Land	9: Industry, Innovation, Infrastructure 11: Sustainable Cities and Communities	6: Clean Water and Sanitation 12: Responsible Consumption and Production 11: Sustainable Cities and Communities 17: Partnerships for the Goals	1: No Poverty 3: Good Health and Well-Being 8: Decent Work and Economic Growth 10: Reduced Inequalities 11: Sustainable Cities and Communities 17: Partnerships for the Goals	17: Partnerships for the Goals	5: Gender Equality 8: Decent Work and Economic Growth

GRI INDEX

The sustainability reporting index maps out the material topics under GRI Standards with the 2025 Integrated Report and 2025 Sustainability Data Packs.

GRI Standard	Disclosure	Location / Direct Answer
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	• Value Creation Model (68 to 69)
	2-7 Employees	• Talent Attraction and Development, • Ayala Land Group Employment Summary (107 to 108) • Social Data Pack
	2-8 Workers who are not employees	• Social Data Pack
	2-27 Compliance with laws and regulations	• No incidents of non-compliance within the reporting period.
	2-30 Collective bargaining agreements	• Corporate Policies and Guidelines (174)
Economic		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	• Performance Highlights (10) • Business Review (25 to 38) • Economic Data Pack
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	• 99.45% are Filipino nationals
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	• Business Review (25 to 38) • Creating Value (61 to 69) • Value Creation Model (68 to 69) • Our ESG Approach (72) • Ayala Land's Sustainability Focus Areas (75) • Pedestrian Mobility and Transit Connectivity (85)
	203-2 Significant indirect economic impacts	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	• Corporate Policies and Guidelines (page 174) • Economic Data Pack • In 2025, there were no breaches of the code of conduct related to Corruption or Bribery.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	
	205-2 Communication and training about anti-corruption policies and procedures	
	205-3 Confirmed incidents of corruption and actions taken	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
GRI 207: Tax 2019	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	
	207-3 Stakeholder engagement and management of concerns related to tax	
	207-4 Country-by-country reporting	
Environment		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	• Material Use and Management (86) • Environmental Data Pack
	301-2 Recycled input materials used	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	• Energy Management (87 to 90)
	302-2 Energy consumption outside of the organization	
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	

	302-5 Reductions in energy requirements of products and services	• Contribution to the UN SDGs (80 to 81) • Energy Management (87 to 90) • Environmental Data Pack
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts 303-3 Water withdrawal 303-4 Water discharge 303-5 Water consumption	• TCFD Report (135 to 139) • Contribution to the UN SDGs (80 to 81) • Water Management (91 to 92) • Environmental Data Pack
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2 Significant impacts of activities, products, and services on biodiversity 304-3 Habitats protected or restored 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	• Site Resilience; Biodiversity (84) • Ayala Land Carbon Forests (98 to 99) • Environmental Data Pack
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions	• Net Zero Roadmap (95 to 98) • Net Zero: GHG Emissions Recalculation for 2021 to 2024 (172) • Environmental Data Pack
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts 306-2 Management of significant waste-related impacts	• Circular Approach to Waste Management (93 to 94) • Environmental Data Pack
	306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal	• Circular Approach to Waste Management (page 97) • Environmental Data Pack
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken	• Empowering Vendors and Trade Partners (102 to 103)
Social		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	• Investing in People, Driving Performance (107) • Attrition Rate (108) • Social Data Pack
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Engagement and Wellbeing; Total Rewards: Aligning Incentives with Value Creation (109 to 110)
	401-3 Parental leave	• Labor Practices (111)
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-4 Worker participation, consultation, and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	• Safety (106 to 107) • Social Data Pack

	403-9 Work-related injuries	
	403-10 Work-related ill health	• No data was reported within the reporting period.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	• Investing in People, Driving Performance (107) • Capacity Building at Scale (109)
	404-2 Programs for upgrading employee skills and transition assistance programs	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	• 2 out of 9 (22%) of the Board of Directors are female • 6 out of 12 C-Suites Executives are female. • 54% of total direct employees are female
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	• No incidents of discrimination were reported within the reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	• Contribution to the UN SDGs (81) • Corporate Policies and Guidelines (174)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	• No incidents of violations were found within the reporting period.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	• Social Performance (101 to 107)
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	• Empowering a Sustainable and Ethical Supply Chain (101 to 103) • Corporate Policies and Guidelines (174)
	414-2 Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	415-1 Political contributions	• Ayala Land does not make any direct or indirect political contributions.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	• Product Quality and Customer Satisfaction (103 to 104)
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	• No incidents of non-compliance within the reporting period.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	• Corporate Policies and Guidelines (page 174)
	417-2 Incidents of non-compliance concerning product and service information and labeling	• No incidents of non-compliance within the reporting period.
	417-3 Incidents of non-compliance concerning marketing communications	• No incidents of non-compliance within the reporting period.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• No incidents of complaints within the reporting period.

SASB INDEX/

The sustainability reporting index maps out the material topics under SASB Standards with the 2025 Integrated Report and 2025 Sustainability Data Packs.

Code	Accounting Metric	Location
Energy		
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector	• Energy Management (pages 87 to 90) • Environmental Data Pack
IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property sector	• Energy Management (pages 87 to 90) • Environmental Data Pack
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	• Energy Management (pages 87 to 90) • Environmental Data Pack
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	• Energy Management (pages 87 to 90) • Environmental Data Pack
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	• Energy Management (pages 87 to 90) • Project Execution and Timely Delivery Risk (page 128)
Water Management		
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 sector	• Water Management (page 91 to 92)
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 sector	• 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 sector	• Water Management (page 95)
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	• Contribution to the UN SDGs (page 8o to 81) • Water Management (pages 91 to 92)
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 sector	• 0%
IF-RE-410a.2	Percentage of tenants that are separately metered or sub-metered for (1) grid electricity consumption, and (2) water withdrawals, by property sector	• 100%; 80%
IF-RE-410a.3	Discussion of approach to measuring, incentivizing and improving sustainability impacts of tenants	• Shifting to renewable energy sources • Retrofitting for energy and water-efficient technologies • Undertaking Green Certifications • Training on resource management
Climate Change Adaptation		
IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	• 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	• TCFD Report (pages 135 to 139)

TCFD INDEX

The sustainability reporting index maps out the TCFD Recommendations with the 2025 Integrated Report and 2025 Sustainability Data Packs.

TCFD Recommendation	Location
Governance	
Describe the board's oversight of climate-related risks and opportunities	• Board oversight on climate governance (page 135)
Describe management's role in assessing and managing climate-related risks and opportunities	• Management oversight on climate governance (page 135)
Strategy	
Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	• Strategy, Climate-related risks and opportunities (pages 135 to 137)
Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	• Resilience in Climate Strategy (page 138)
Risk Management	
Describe the organization's processes for identifying and assessing climate-related risks	• Identifying, assessing, and managing climate-related risks (139) • Climate-related risks and opportunities (137)
Describe the organization's processes for managing climate-related risks	
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	
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	• Metrics and Targets (139) • Environmental Stewardship (82)
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	• Metrics and Targets (page 139) • Net Zero Roadmap (95 to 98) • Net Zero: GHG Emissions Recalculation for 2021 to 2024 (172)
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	• Metrics and Targets (139) • Sustainability Targets (77)