



GENERAL

## GRI Standards Content Index

The GRI Content Index maps to disclosures in the BentallGreenOak’s 2020 Corporate Responsibility Summary and the Corporate Responsibility Website, which combine to make the full Corporate Responsibility (CR) report. The full CR report references the following disclosures from the GRI Sustainability Reporting Standards 2016.

Disclosure Number	Disclosure Title	Content Location	Notes
102-1	Name of the organization	<a href="#">About Us</a>	
102-2	Activities, brands, products, and services	<a href="#">About Us</a>	
102-3	Location of headquarters	<a href="#">Our Location</a>	
102-4	Location of operations	<a href="#">Our Location</a>	
102-5	Ownership and legal form	<a href="#">About Us</a>	
102-6	Markets served	<a href="#">Investment Management</a> <a href="#">Property Management</a> <a href="#">Development</a>	
102-7	Scale of the organisation	<a href="#">Investment Management</a> <a href="#">Property Management</a> <a href="#">Development</a> <a href="#">Our Team</a>	*As BentallGreenOak is a private subsidiary of a public company, some financial information pertaining to revenues, earnings, operating costs and payments to capital providers is confidential.
102-8	Information on employees and other workers	<a href="#">Our Team</a> <a href="#">Social Data Pack</a>	d) no significant activities performed by non-employee workers. e) no significant variations in data reported for disclosures a, b, c
102-9	Supply chain	<a href="#">Corporate Responsibility Summary</a>	
102-10	Significant changes to the organization and its supply chain	<a href="#">Corporate Responsibility Summary</a>	
102-11	Precautionary Principle or approach	<a href="#">Corporate Responsibility Summary</a>	
102-12	External initiatives	<a href="#">Awards</a>	
102-13	Memberships of associations	<a href="#">Industry Partnerships</a>	
102-14	Statement from senior decision-maker	<a href="#">Corporate Responsibility Summary</a>	

Disclosure Number	Disclosure Title	Content Location	Notes
102-16	Values, principles, standards, and norms of behavior	<a href="#">Corporate Responsibility Summary</a>	
102-18	Governance structure	<a href="#">Governance</a>	
102-40	List of stakeholder groups	<a href="#">Social Management Approach</a> <a href="#">Corporate Responsibility Webpage</a>	
102-41	Collective bargaining agreements	<a href="#">Social Data Pack</a>	
102-42	Identifying and selecting stakeholders	<a href="#">Social Management Approach</a> <a href="#">Validating ESG Materiality</a>	
102-43	Approach to stakeholder engagement	<a href="#">Social Management Approach</a> <a href="#">Validating ESG Materiality</a>	
102-44	Key topics and concerns raised	<a href="#">Validating ESG Materiality</a>	
102-46	Defining report content and topic boundaries	<a href="#">Validating ESG Materiality</a> <a href="#">Key Issues</a> <a href="#">Social Management Approach</a> <a href="#">Environmental Management Approach</a>	
102-47	List of material topics	<a href="#">Key Issues</a>	
102-50	Reporting period	<a href="#">Reporting on CR</a>	
102-51	Date of most recent report	July 2020	
102-52	Reporting period	Annual	
102-53	Contact point for questions regarding the report	Sustainability Team <a href="mailto:SustainableInvesting@bentallgreenoak.com">SustainableInvesting@bentallgreenoak.com</a>	
102-55	GRI content index	The GRI Content Index references BentallGreenOak's 2020 Corporate Responsibility Summary and the disclosures on the <a href="#">Corporate Responsibility Website</a> .	
102-56	External assurance	<a href="#">Reporting on CR</a>	

## MATERIAL TOPICS AND BOUNDARIES - MANAGEMENT APPROACH (GRI 103)

Material Topic	Disclosure Number	Disclosure Title	Content References
ENVIRONMENT Energy Water GHG emissions Waste	103-1	Topic Boundary	<a href="#">GHG Reporting Methodology</a>
	103-2	Management approach and its components	
	103-3	Evaluation of Management Approach	<a href="#">Environmental Management Approach</a>
SOCIAL Employment Training and Education Diversity and Equal Opportunity	103-1	Topic Boundary	BentallGreenOak (Canada) LP and BentallGreenOak (U.S.) LP
	103-2	Management approach and its components	
	103-3	Evaluation of Management Approach	<a href="#">Social Management Approach</a>

## ENVIRONMENT

Disclosure Number	Disclosure Title	Content References
302-1	Energy consumption within the organisation	<a href="#">Energy</a>
CRE 1	Building energy intensity	<a href="#">Energy</a>
302-4	Reduction of energy consumption	<a href="#">Energy</a>
303-1	Total water consumption	<a href="#">Water</a>
CRE2	Building water intensity	<a href="#">Water</a>
305-1	Actual (Scope 1) greenhouse gas (GHG) emissions	<a href="#">GHG emissions</a>
305-2	Actual (Scope 2) GHG emissions	<a href="#">GHG emissions</a>
305-3	Actual (Scope 3) GHG emissions	<a href="#">GHG emissions</a>
305-4	GHG emissions intensity	<a href="#">GHG emissions</a>
CRE 3	Greenhouse gas emissions intensity from buildings.	<a href="#">GHG emissions</a>
306-2	Waste management	<a href="#">Waste</a>
CRE 8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment.	<a href="#">Building Certifications</a>
Environmental Data:		<a href="#">Environmental Data Pack</a>

## SOCIAL

Disclosure Number	Disclosure Title	Content References
401-1	New employee hires and employee turnover	<a href="#">Social Data Pack</a>
403-2	Occupational injury	<a href="#">Health Safety and Wellness</a>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Talent Management</a>
404-3	Percentage of employees receiving regular performance and career development reviews by gender	<a href="#">Social Data Pack</a>
405-1	Diversity of governance bodies and employees	<a href="#">Governance Data Pack</a> <a href="#">Social Data Pack</a>