

# GRI content index

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<b>GRI 2: General Disclosures 2021</b>				
<b>The organisation and its reporting practices</b>				
2-1 Organisational details	Refer About the Report section	Reported		Cover page
2-2 Entities included in the organisation's sustainability reporting	Refer About the Report section	Reported		56
2-3 Reporting period, frequency, and contact point	Refer About the Report section	Reported		56
2-4 Restatements of information	Refer About the Report section	Reported		56
2-5 External assurance	Refer Assurance Statement	Reported		56
<b>Activities and workers</b>				
2-6 Activities, value chain and other business relationships	Refer Introduction section	Reported		4-5
2-7 Employees	Refer Performance Table	Reported		38-45, 58
2-8 Workers who are not employees	Refer Performance Table	Reported		38-45, 58
<b>Governance</b>				
2-9 Governance structure and composition	Refer Governance section	Reported		22-23
2-10 Nomination and selection of the highest governance body	Refer Governance section	Reported		22-23
2-11 Chair of the highest governance body	Refer Governance section	Reported		22-23
2-12 Role of the highest governance body in overseeing the management of impacts	Refer Governance section	Reported		23-24
2-13 Delegation of responsibility for managing impacts	Refer Stakeholder Engagement section	Reported		18-19
2-14 Role of the highest governance body in sustainability reporting	Refer Governance section	Reported		24
2-15 Conflicts of interest	Refer Governance Section	Reported		22, 25
2-16 Communication of critical concerns	Refer Governance section	Reported		24
2-17 Collective knowledge of the highest governance body	Refer Governance section	Reported		22-23
2-18 Evaluation of the performance of the highest governance body	Refer Governance section	Partially Reported	This will be considered for subsequent year reporting	22-23
2-19 Remuneration policies	Refer Governance section	Partially reported	2-19 a is covered and 2-19 b will be considered for subsequent year reporting	24
2-20 Process to determine remuneration	Refer Equal remuneration & governance section	Partially reported	This will be considered for subsequent year reporting	22-24, 42
2-21 Annual total compensation ratio		Not reported	This will be considered for subsequent year reporting	

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<b>Strategy, policies and practices</b>				
2-22 Statement on sustainable development strategy	Refer ESG Strategy Section	Reported		13
2-23 Policy commitments	Refer ESG Strategy Section	Reported		13
2-24 Embedding policy commitments	Refer ESG Strategy Section	Reported		13
2-25 Processes to remediate negative impacts	Refer ESG Strategy Section	Reported		13
2-26 Mechanisms for seeking advice and raising concerns	Refer Governance & People Section	Reported		24-26, 45
2-27 Compliance with laws and regulations	Refer Performance Table	Reported	During the reporting period, no instances of non-compliance with environmental & social laws or regulations resulting in significant fines or non-monetary sanctions from competent authorities were identified.	58
2-28 Membership associations	Refer, Key Highlights	Reported		2-3
<b>Stakeholder engagement</b>				
2-29 Approach to stakeholder engagement	Refer Stakeholder engagement section	Reported		18-19
2-30 Collective bargaining agreements		Not Reported	All the employees on payroll are white collar permanent employees who are not represented by any trade unions.	
<b>Material Topics</b>				
<b>GRI 3: Material Topics 2021</b>				
3-1 Process to determine material topics	Refer Materiality section	Reported		20-21
3-2 List of material topics	Refer Materiality section	Reported		20-21
3-3 Management of material topics	Refer Materiality section	Reported		20-21
<b>Topic Standards - Economic</b>				
<b>GRI 201: Economic Performance 2016</b>				
201-1 Direct economic value generated and distributed	Refer Economic Performance Section & Performance Table	Reported		9, 58
201-2 Financial implications and other risks and opportunities due to climate change	Refer Risk Management & TCFD section	Reported		34-35
201-3 Defined benefit plan obligations and other retirement plans	Refer People section	Reported		41
201-4 Financial assistance received from government		Reported	No financial assistance received from the Government during the reporting period.	
<b>GRI 202: Market Presence 2016</b>				
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Refer Equal Remuneration section	Partially reported	Qualitative disclosures for 202-1 have been included, the ratios will be considered for subsequent year reporting	42
202-2 Proportion of senior management hired from the local community		Not reported	This will be considered for subsequent year reporting	

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<b>GRI 203: Indirect Economic Impacts 2016</b>				
203-1 Infrastructure investments and services supported	Refer People, CSR section.	Reported		51-55
203-2 Significant indirect economic impacts	Refer People, CSR section.	Reported		51-55
<b>GRI 204: Procurement Practices 2016</b>				
Disclosure 204-1 Proportion of spending on local suppliers	Refer Business partners, Sustainable Supply Chain section	Reported		50
<b>GRI 205: Anti-corruption 2016</b>				
205-1 Operations assessed for risks related to corruption	Refer Governance section	Reported		25-27
205-2 Communication and training about anti-corruption policies and procedures	Refer Governance section	Reported		25-27
205-3 Confirmed incidents of corruption and actions taken	Refer Governance section	Reported		25-27
<b>GRI 206: Anti-competitive Behavior 2016</b>				
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Refer Governance section	Reported	No such action raised/pending in this reporting year	25-26
<b>Topic Standard - Environmental</b>				
<b>GRI 301: Materials 2016</b>				
301-1 Materials used by weight or volume		Partially reported	The topic is not identified as 'material' however we have covered the details in the green building sub-section	25
Please refer Green Buildings, Planet section		Partially reported		25
301-2 Recycled input materials used	Refer Green Buildings, Planet section	Partially reported	As above	25
<b>GRI 302: Energy 2016</b>				
302-1 Energy consumption within the organisation	Refer Energy, Planet section	Reported		30, 58
302-2 Energy consumption outside of the organisation	Refer Energy, Planet section	Reported	We have initiated monitoring of energy consumption outside the organisation and this will be included in upcoming year reports.	30, 58
302-3 Energy intensity	Refer Energy, Planet section	Reported		30, 58
302-4 Reduction of energy consumption	Refer Energy, Planet section	Reported		30, 58
302-5 Reductions in energy requirements of products and services		Not reported	The energy savings from our products (i.e. buildings in our case) is reported and these values are based on the Green Building Certificates issued by the certification agency	

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<b>GRI 303: Water and Effluents 2018</b>				
303-1 Interactions with water as a shared resource	Refer Water, Planet section	Reported		36, 58
303-2 Management of water discharge-related impacts	Refer Water, Planet section	Reported		36, 58
303-3 Water withdrawal	Refer Water, Planet section	Reported		36, 58
303-4 Water discharge	Refer Water, Planet section	Not reported	100% of our parks are installed with zero discharge sewage treatment plants and hence no discharges from any of our parks.	36, 58
303-5 Water consumption	Refer Water, Planet section	Reported		36, 58
<b>GRI 305: Emissions 2016</b>				
305-1 Direct (Scope 1) GHG emissions	Refer Emission Section	Reported		31-33, 58
305-2 Energy indirect (Scope 2) GHG emissions	Refer Emission Section	Reported		31-33, 58
305-3 Other indirect (Scope 3) GHG emissions	Refer Emission Section	Partially Reported	The details of applicable Scope 3 sub-categories as per screening assessment have been included. Total Scope 3 and break-up by each sub-category will be included in the subsequent year reports.	31-33, 58
305-4 GHG emissions intensity	Refer Emission Section	Reported		31-33, 58
305-5 Reduction of GHG emissions	Refer Emission Section	Reported		31-33, 58
305-6 Emissions of ozone-depleting substances (ODS)	Refer Emission Section	Not reported	Will be considered for next year reporting	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Refer Emission Section	Not reported	Will be considered for next year reporting	
<b>GRI 306: Waste 2020</b>				
306-1 Waste generation and significant waste-related impacts	Refer Waste Section	Reported		37
306-2 Management of significant waste-related impacts	Refer Waste Section	Reported		37
306-3 Waste generated	Refer Waste Section	Reported		37
306-4 Waste diverted from disposal	Refer Waste Section	Reported		37
306-5 Waste directed to disposal	Refer Waste Section	Reported		37
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1 New suppliers that were screened using environmental criteria	Refer Business partners, Sustainable Supply Chain Section	Partially reported	Environment criteria are one of the mandatory requirements of IndoSpace Supplier Code of Conduct. Actual number of contractor/suppliers screened will be considered for subsequent year reports.	50
308-2 Negative environmental impacts in the supply chain and actions taken	Refer Business partners, Sustainable Supply Chain Section	Partially reported	Will be considered for next year reporting	50

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<b>Topic Standards - People</b>				
<b>GRI 401: Employment 2016</b>				
401-1 New employee hires and employee turnover	Refer Performance table	Reported		59
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Refer People Section	Reported		41
401-3 Parental leave	Refer People Section	Reported		42
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1 Occupational health and safety management system	Refer People Section	Reported		39-41
403-2 Hazard identification, risk assessment, and incident investigation	Refer People Section	Reported		39-41
403-3 Occupational health services	Refer People Section	Reported		39-41
403-4 Worker participation, consultation, and communication on occupational health and safety	Refer People Section	Reported		39-41
403-5 Worker training on occupational health and safety	Refer People Section	Reported		39-41
403-6 Promotion of worker health	Refer People Section	Reported		39-41
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Refer People Section	Reported		39-41
403-8 Workers covered by an occupational health and safety management system	Refer People Section	Reported		39-41
403-9 Work-related injuries	Refer People Section & Performance Table	Reported		39-41, 59
403-10 Work-related ill health	Refer People Section	Partially reported	There have been zero fatalities in the reporting year due to work-related ill health. 403-10, c, d will be considered for subsequent year reporting.	39-41
<b>GRI 404: Training and Education 2016</b>				
404-1 Average hours of training per year per employee	Refer People Section	Reported		44, 59
404-2 Programs for upgrading employee skills and transition assistance programs	Refer People Section	Reported		44-45
404-3 Percentage of employees receiving regular performance and career development reviews	Refer People Section	Reported		45
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1 Diversity of governance bodies and employees	Refer Governance Section	Reported		23
405-2 Ratio of basic salary and remuneration of women to men	Refer Equal Remuneration section	Partially reported	IndoSpace maintains gender pay parity in all employee structures. The ratios will be considered for next year reporting	43

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<b>GRI 406: Non-discrimination 2016</b>				
406-1 Incidents of discrimination and corrective actions taken	Refer People Section	Reported		45
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Not Reported	All the employees on payroll are white collar permanent employees who are not represented by any trade unions.	
<b>GRI 408: Child labour 2016</b>				
408-1 Operations and suppliers at significant risk for incidents of child labour	Refer People & Business partners, Sustainable Supply Chain Section	Reported		38, 50
<b>GRI 409: Forced or Compulsory labour 2016</b>				
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Refer People & Business partners, Sustainable Supply Chain Section	Reported		38, 50
<b>GRI 410: Security Practices 2016</b>				
410-1 Security personnel trained in human rights policies or procedures	Refer People Section	Partially Reported	Will be considered for next year reporting	40
<b>GRI 413: Local Communities 2016</b>				
413-1 Operations with local community engagement, impact assessments, and development programs	Refer Communities section	Reported		51-55
413-2 Operations with significant actual and potential negative impacts on local communities	Refer Communities section	Reported		51-55
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1 New suppliers that were screened using social criteria	Refer Business partners, Sustainable Supply Chain Section	Partially reported	Social criteria are one of the mandatory requirements of IndoSpace Supplier Code of Conduct. Actual number of contractor/suppliers screened will be considered for subsequent year reports	50
414-2 Negative social impacts in the supply chain and actions taken	Refer Business partners, Sustainable Supply Chain Section	Partially reported	Will be considered for next year reporting	50
<b>GRI 415: Public Policy 2016</b>				
415-1 Political contributions	Refer Governance section	Reported		25
<b>GRI 416: Customer Health and Safety 2016</b>				
416-1 Assessment of the health and safety impacts of product and service categories	Refer Customer Engagement Section	Reported	Not identified as material	46-48
<b>GRI 418: Customer Privacy 2016</b>				
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Refer Customer Privacy Section	Reported		46-47