

2023 ESG Report: GRI Content Index

Cadillac Fairview reports sustainability information in reference to the Global Reporting Initiative (GRI). The GRI Content Index refers to both the [2023 ESG Report](#) and the 2023 [GRI Supplemental Report](#) and applies to the reporting period of September 1, 2021 to August 31, 2022.

General Disclosures	
GRI Standards and Disclosures	Location
GRI 2: General Disclosures 2021	
2-1 Organizational details	2023 ESG Report, Corporate Profile, p 5 GRI Supplement, General Disclosures, p 4
2-2 Entities included in the organization's sustainability reporting	2023 ESG Report, Corporate Profile, p 5 GRI Supplement, General Disclosures, p 4
2-3 Reporting period, frequency and contact point	GRI Supplement, General Disclosures, p 4
2-4 Restatements of information	GRI Supplement, General Disclosures, p 4
2-5 External assurance	2023 ESG Report, Independent Practitioner's Limited Assurance Report, p 51 GRI Supplement, General Disclosures, p 5
2-6 Activities, value chain and other business relationships	2023 ESG Report, Our Partners, p 38 - 41 GRI Supplement, General Disclosures, p 5 GRI Supplement, Sustainable Development, p 14 GRI Supplement, Responsible Procurement, p 19
2-7 Employees	GRI Supplement, General Disclosures, p 6 GRI Supplement, Employment Practices, p 29
2-8 Workers who are not employees	GRI Supplement, General Disclosures, p 6
2-9 Governance structure and composition	GRI Supplement, General Disclosures, p 6 GRI Supplement, Ethics, Governance and Compliance, p 39
2-11 Chair of the highest governance body	GRI Supplement, Ethics, Governance and Compliance, p 39
2-12 Role of the highest governance body in overseeing the management of impacts	GRI Supplement, Ethics, Governance and Compliance, p 39
2-13 Delegation of responsibility for managing impacts	GRI Supplement, Ethics, Governance and Compliance, p 39
2-14 Role of the highest governance body in sustainability reporting	GRI Supplement, Ethics, Governance and Compliance, p 39

2-15 Conflicts of interest	GRI Supplement, Risk Management, p 41
2-16 Communication of critical concerns	GRI Supplement, Risk Management, p 41 GRI Supplement, Trust, Ethics, Transparency, Privacy and Data Security, p 46
2-17 Collective knowledge of the highest governance body	GRI Supplement, Corporate Planning & Governance, p 39 GRI Supplement, Risk Management, p 41
2-22 Statement on sustainable development strategy	GRI Supplement, General Disclosures, p 7 GRI Supplement, Sustainable Development, p 14
2-23 Policy commitments	GRI Supplement, General Disclosures, p 7 GRI Supplement, Climate Action, p 11 GRI Supplement, Environmental Management System, p 20 GRI Supplement, Employment Practices, p 29 GRI Supplement, Environmental Health & Safety, p 36 GRI Supplement, Risk Management, p 41 GRI Supplement, Trust, Ethics, Transparency, Privacy, and Data Security, p 46 GRI Supplement, Regulatory Compliance, p 47
2-24 Embedding policy commitments	GRI Supplement, General Disclosures, p 7 GRI Supplement, Climate Action, p 11 GRI Supplement, Environmental Management System, p 20 GRI Supplement, Employment Practices, p 29 GRI Supplement, Environmental Health & Safety, p 36 GRI Supplement, Corporate Planning & Governance, p 39 GRI Supplement, Trust, Ethics, Transparency, Privacy, and Data Security, p 46 GRI Supplement, Regulatory Compliance, p 47
2-25 Processes to remediate negative impacts	GRI Supplement, General Disclosures, p 8
2-26 Mechanisms for seeking advice and raising concerns	GRI Supplement, General Disclosures, p 8 GRI Supplement, Trust, Ethics, Transparency, Privacy and Data Security, p 46
2-27 Compliance with laws and regulations	GRI Supplement, General Disclosures, p 8 GRI Supplement, Regulatory Compliance, p 47
2-28 Membership associations	GRI Supplement, General Disclosures, p 8
2-29 Approach to stakeholder engagement	GRI Supplement, General Disclosures, p 9
2-30 Collective bargaining agreements	GRI Supplement, General Disclosures, p 9

GRI 3: Material Topics 2021	
3-1 Process to determine material topics	GRI Supplement, General Disclosures, p 9
3-2 List of material topics	GRI Supplement, General Disclosures, p 10
3-3 Management of material topics	GRI Supplement, General Disclosures, p 10
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	2023 ESG report, Economic Contributions and Philanthropy, p 26 – 29 GRI Supplement, Corporate Planning & Governance, p 39
201-2 Financial implications and other risks and opportunities due to climate change	GRI Supplement, Risk Management, p 41
201-3 Defined benefit plan obligations and other retirement plans	GRI Supplement, Employee Wellbeing, p 27 GRI Supplement, Employment Practice, p 29
GRI 205: Anti-Corruption 2016	
205-1 Operations assessed for risks related to corruption	GRI Supplement, Risk Management, p 41
205-2 Communication and training about anti-corruption policies and procedures	GRI Supplement, Risk Management, p 41
205-3 Confirmed incidents of corruption and actions taken	GRI Supplement, Risk Management, p 41
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	2023 ESG Report, Climate Action, p 11- 16 GRI Supplement, Emissions, p 11 GRI Supplement, Energy Efficiencies and Resources, p 13
302-3 Energy intensity	2023 ESG Report, Energy Consumption and Intensity, p 14 GRI Supplement, Emissions, p 11 GRI Supplement, Energy Efficiencies and Resources, p 13
302-4 Reduction of energy consumption	2023 ESG Report, Highlights, p 6, Energy Consumption and Intensity, p 14 GRI Supplement, Emissions, p 11 GRI Supplement, Energy Efficiencies and Resources, p 13
GRI 303: Water and Effluents 2018	
303-5 Water consumption	2023 ESG Report, Highlights, p 6, Water Consumption & Intensity, p 18 GRI Supplement, Water Efficiency, p 16

GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	2023 ESG Report, Energy Consumption & Intensity, p 14 GRI Supplement, Emissions, p 11
305-2 Energy indirect (Scope 2) GHG emissions	2023 ESG Report, Energy Consumption & Intensity, p 14 GRI Supplement, Emissions, p 11
305-3 Other indirect (Scope 3) GHG emissions	GRI Supplement, Emissions, p 11
305-4 GHG emissions intensity	2023 ESG Report, Energy Consumption & Intensity, p 14 GRI Supplement, Emissions, p 11
305-5 Reduction of GHG emissions	2023 ESG Report, Highlights, p 6 GRI Supplement, Emissions, p 11
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	2023 ESG Report, Waste Diversion, p 19, Waste Diversion & Intensity, p 20 GRI Supplement, Waste Management, p 17
306-2 Management of significant waste-related impacts	2023 ESG Report, Waste Diversion, p 19 GRI Supplement, Waste Management, p 17
306-3 Waste generated	GRI Supplement, Waste Management, p 17
306-4 Waste diverted from disposal	2023 ESG Report, Highlights p 6, Waste Diversion, p 19 GRI Supplement, Waste Management, p 17
GRI 308: Supplier Environmental Assessment 2016	
308-1 New suppliers that were screened using environmental criteria	GRI Supplement, Responsible Procurement, p 19
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	GRI Supplement, Employment Practices, p 29
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 ESG Report, Our People, p 31 – 37 GRI Supplement, Employment Practices, p 29

GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	2023 ESG Report, Ethics, Compliance & Governance Programs, p 40, Awards, Recognition & Certifications, p 46 GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37 GRI Supplement, Regulatory Compliance, p 47
403-4 Worker participation, consultation, and communication on occupational health and safety	GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37
403-5 Worker training on occupational health and safety	2023 ESG Report, Ethics, Compliance & Governance Programs, p 40 GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37 GRI Supplement, Regulatory Compliance, p 47
403-6 Promotion of worker health	GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37 GRI Supplement, Regulatory Compliance, p 47
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37
403-8 Workers covered by an occupational health and safety management system	GRI Supplement, Environmental Health and Safety, p 36 GRI Supplement, Occupant Wellness, p 37
GRI 404: Training and Education 2016	
404-2 Programs for upgrading employee skills and transition assistance programs	2023 ESG Report, Building Cultural Awareness, p 34 GRI Supplement, People and Culture, p 26
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	2023 ESG Report, Our People, p 31 - 37 GRI Supplement, Inclusion and Diversity, p 28
GRI 413: Local Communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	2023 ESG Report, Our Communities, p 22 - 30 GRI Supplement, Vibrant Communities, p 23