

# 2019 GRI and SASB Content Index

## GRI Content Index

General Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>Organizational profile</b>		
<b>GRI 102-1</b>	Name of the organization	Supplement: General Disclosures p. 5
<b>GRI 102-2</b>	Activities, brands, products, and services	2019 Sustainability Report: p. 5
<b>GRI 102-3</b>	Location of headquarters	Supplement: General Disclosures p. 5
<b>GRI 102-4</b>	Location of operations	2019 Sustainability Report: p. 5
<b>GRI 102-5</b>	Ownership and legal form	Supplement: General Disclosures p. 5
<b>GRI 102-6</b>	Markets served	2019 Sustainability Report: p. 5
<b>GRI 102-7</b>	Scale of the organization	Supplement: General Disclosures p. 5
<b>GRI 102-8</b>	Information on employees and other workers	Supplement: Diversity and Inclusion p. 46-49
<b>GRI 102-9</b>	Supply chain	2019 Sustainability Report: p. 13, 16; Supplement: Responsible Supply Chain p. 12
<b>GRI 102-10</b>	Significant changes to the organization and its supply chain	Supplement: General Disclosures p. 6
<b>GRI 102-11</b>	Precautionary Principle or approach	2019 Sustainability Report: p. 10

General Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>GRI 102-12</b>	External initiatives	Supplement: General Disclosures p. 6
<b>GRI 102-13</b>	Membership of associations	Supplement: General Disclosures p. 6
Strategy		
<b>GRI 102-14</b>	Statement from senior decision-maker	2019 Sustainability Report: p. 4
<b>GRI 102-15</b>	Key impacts, risks, and opportunities	2019 Sustainability Report: p. 10; <a href="#">Annual Report 2019</a> , MD&A: p. 97
Ethics and integrity		
<b>GRI 102-16</b>	Values, principles, standards, and norms of behavior	<a href="#">RioCan/About/Corporate Governance</a>
Governance		
<b>GRI 102-18</b>	Governance structure	2019 Sustainability Report: p. 8; Supplement: Governance, Business Ethics and Compliance p. 9
Stakeholder engagement		
<b>GRI 102-40</b>	List of stakeholder groups	2019 Sustainability Report: p. 11
<b>GRI 102-41</b>	Collective bargaining agreements	Supplement: Employee Engagement and Development p. 40
<b>GRI 102-42</b>	Identifying and selecting stakeholders	2019 Sustainability Report: p. 11, 12
<b>GRI 102-43</b>	Approach to stakeholder engagement	2019 Sustainability Report: p. 11, 12
<b>GRI 102-44</b>	Key topics and concerns raised	2019 Sustainability Report: p. 12

General Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>Reporting practice</b>		
<b>GRI 102-45</b>	Entities included in the consolidated financial statements	Supplement: General Disclosures p. 6
<b>GRI 102-46</b>	Defining report content and topic boundaries	Supplement: Materiality p. 8
<b>GRI 102-47</b>	List of material topics	2019 Sustainability Report: p. 12
<b>GRI 102-48</b>	Restatements of information	Supplement: General Disclosures p. 7
<b>GRI 102-49</b>	Changes in reporting	Supplement: General Disclosures p. 7
<b>GRI 102-50</b>	Reporting period	Supplement: General Disclosures p. 7
<b>GRI 102-51</b>	Date of most recent report	Supplement: General Disclosures p. 7
<b>GRI 102-52</b>	Reporting cycle	Supplement: General Disclosures p. 7
<b>GRI 102-53</b>	Contact point for questions regarding report	Supplement: General Disclosures p. 7
<b>GRI 102-54</b>	Claims of reporting in accordance with the GRI Standards	2019 Sustainability Report: p. 3
<b>GRI 102-55</b>	GRI Content Index	GRI Content Index (this document - p. 1)
<b>GRI 102-56</b>	External assurance	Supplement: General Disclosures p. 7

Topic-Specific Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>Category: Environmental</b>		
<b>Material Aspect: Energy</b>		
<b>GRI 302</b>	Management approach disclosures	2019 Sustainability Report: p. 17, 18
<b>GRI 302-1</b>	Energy consumption within the organization	2019 Sustainability Report: p. 19; Supplement: Resource Efficiency p. 24-30
<b>Material Aspect: Water and Effluents</b>		
<b>GRI 303</b>	Management approach disclosures	2019 Sustainability Report: p. 18
<b>GRI 303-1</b>	Interactions with water as a shared resource	2019 Sustainability Report: p. 18
<b>GRI 303-3</b>	Water withdrawal	Supplement: Resource Efficiency p. 32-36
<b>Material Aspect: Effluents and Waste</b>		
<b>GRI 306</b>	Management approach disclosures	2019 Sustainability Report: p. 19
<b>GRI 306-2</b>	Waste by type and disposal method	2019 Sustainability Report: p. 19; Supplement: Resource Efficiency p. 37-38
<b>Material Aspect: Emissions</b>		
<b>GRI 305</b>	Management approach disclosures	2019 Sustainability Report: p. 17
<b>GRI 305-1</b>	Direct (Scope 1) GHG emissions	Supplement: Climate Change and Carbon Emissions p. 13-15, 17-22
<b>GRI 305-2</b>	Energy indirect (Scope 2) GHG emissions	Supplement: Climate Change and Carbon Emissions p. 15, 17-22

Topic-Specific Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>GRI 305-3</b>	Other indirect (Scope 3) GHG emissions	Supplement: Climate Change and Carbon Emissions p. 16-22
<b>Material Aspect: Environmental Compliance</b>		
<b>GRI 307</b>	Management approach disclosures	2019 Sustainability Report: p. 10; Supplement: Governance, Business Ethics and Compliance p. 9
<b>GRI 307-1</b>	Non-compliance with environmental laws and regulations	Supplement: Governance, Business Ethics and Compliance p. 9
<b>Category: Social</b>		
<b>Material Aspect: Training and Education</b>		
<b>GRI 404</b>	Management approach disclosures	2019 Sustainability Report: p. 21, 22
<b>GRI 404-3</b>	Percentage of employees receiving regular performance and career development reviews	2019 Sustainability Report: p. 21; Supplement: Employee Engagement and Development p. 41
<b>Material Aspect: Local Communities</b>		
<b>GRI 413</b>	Management approach disclosures	2019 Sustainability Report: p. 27, 28
<b>Material Aspect: Diversity and Equal Opportunity</b>		
<b>GRI 405</b>	Management approach disclosures	2019 Sustainability Report: p. 23, 24
<b>GRI 405-1</b>	Diversity of governance bodies and employees	2019 Sustainability Report: p. 23; Supplement: Diversity and Inclusion p. 49-54
<b>Material Aspect: Occupational Health and Safety</b>		
<b>GRI 403</b>	Management approach disclosures	2019 Sustainability Report: p. 25, 26

Topic-Specific Disclosures		
Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>GRI 403-1</b>	Occupational health and safety management system	Supplement: Health, Well-Being and Safety p. 42
<b>GRI 403-2</b>	Hazard identification, risk assessment and incident investigation	Supplement: Health, Well-Being and Safety p. 42
<b>GRI 403-3</b>	Occupational health services	Supplement: Health, Well-Being and Safety p. 43
<b>GRI 403-4</b>	Worker participation, consultation and communication on occupational health and safety	Supplement: Health, Well-Being and Safety p. 43
<b>GRI 403-5</b>	Worker training on occupational health and safety	Supplement: Health, Well-Being and Safety p. 43
<b>GRI 403-6</b>	Promotion of worker health	Supplement: Health, Well-Being and Safety p. 43
<b>GRI 403-7</b>	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Supplement: Health, Well-Being and Safety p. 44
<b>GRI 403-9</b>	Work related injuries	2019 Sustainability Report: p. 26; Supplement: Health, Well-Being and Safety p. 44
<b>Category: Economic</b>		
<b>Material Aspect: Economic Performance</b>		
<b>GRI 201</b>	Management approach disclosures	2019 Sustainability Report: p. 9
<b>GRI 201-1</b>	Direct economic value generated and distributed	<a href="#">Annual Report 2019</a> , MD&A: p. 40, 44, 81, 88; Consolidated Financial Statements p. 150; Supplement: Community Partnerships: p. 55
<b>Material Aspect: Procurement Practices</b>		
<b>GRI 204</b>	Management approach disclosures	2019 Sustainability Report: p. 16
<b>GRI 204-1</b>	Proportion of spending on local suppliers	Supplement: Responsible Supply Chain p. 12

## SASB Content Index

Disclosures	Title	Explanation/Section, Page Numbers and/or URL
<b>SASB IF-RE-000.</b>	Activity metrics: number of assets, by property subsector	2019 Sustainability Report: p. 5; Supplement: General Disclosures p. 5
<b>SASB IF-RE-130a.1-5</b>	Energy management: accounting metrics	2019 Sustainability Report: p. 19; Supplement: Resource Efficiency p. 31
<b>SASB IF-RE-140a.1-4</b>	Water management: accounting metrics	2019 Sustainability Report: p. 18; Supplement: Resource Efficiency p. 33
<b>SASB IF-RE-450a.1</b>	Climate change adaptation: areas of properties located in 100-year flood zones	Supplement: Climate Change and Carbon Emissions p. 23
<b>SASB IF-RE-450a.2</b>	Climate change adaptation: climate change risk exposure and strategies for mitigating risks	2019 Sustainability Report: p. 17
<b>SASB IF-RE-410a.1-3</b>	Management of tenant sustainability impacts	2019 Sustainability Report: p. 20; Supplement: Tenant Relationships p. 39