

Kiwi Property Group GRI Content Index

Statement of use Kiwi Property Group has reported the information cited in this Global Reporting Initiative (GRI) Content Index for the period 1 April 2024 to 31 March 2025 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
General Disclosures		
GRI 2: General Disclosures 2021	2-1	Organisational details Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , About this report, Inside front cover
	2-2	Entities included in the organisation's sustainability reporting Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Message from the ESG Committee Chair and Chief Executive Officer, p. 1
	2-3	Reporting period Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , About this report, Inside front cover
	2-4	Restatements of information There were no restatements of information this year.
	2-5	External assurance Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Independent limited assurance report, p. 72
	2-6	Activities, value chain and other business relationships Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , How we create value, p. 4-5
	2-7	Employees 2-7-a only. All employees are located in New Zealand. Kiwi Property 2025 Annual Report , Corporate governance, p. 85; Capital initiatives p.25 Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 22-25
	2-8	Workers who are not employees Kiwi Property are not disclosing against this standard this year.
	2-9	Governance structure and composition Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Governance, p. 34-36

GRI Standard	Disclosure	Location
		Kiwi Property FY25 Corporate Governance Statement , p. 3-8
	2-10 Nomination and selection of the highest governance body	Kiwi Property FY25 Corporate Governance Statement , p. 4
	2-11 Chair of the highest governance body	Kiwi Property 2025 Annual Report , p. 28
	2-12 Role of the highest governance body in overseeing the management of topics	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Materiality, p. 6-7; Sustainability strategy, p. 8-9; Governance, p. 34-37
	2-13 Delegation of responsibility for managing impacts	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Materiality, p. 6-7; Governance, p. 34-37
	2-14 Role of the highest governance body in sustainability reporting	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Materiality, p. 6-7; Governance, p. 34-37
	2-15 Conflicts of interest	Kiwi Property FY25 Corporate Governance Statement , p. 2-3
	2-16 Communication of critical concerns	ESG Committee Chair reports all material ESG matters to the Board and reports on the ESGC's activities by circulating minutes and providing formal and informal communications at Board meetings.
	2-17 Collective knowledge of the highest governance body	Kiwi Property 2025 Annual Report , Corporate governance, p. 86
	2-18 Evaluation of the performance of the highest governance body	Kiwi Property Board Charter Kiwi Property FY25 Corporate Governance Statement , p. 8
	2-19 Remuneration policies	Kiwi Property Remuneration Policy , p. 1-2
	2-20 Process to determine remuneration	Kiwi Property Remuneration Policy , p. 1-2 Kiwi Property 2025 Annual Report , p. 88
	2-21 Annual total compensation ratio	Kiwi Property are not disclosing against this standard this year.

GRI Standard	Disclosure	Location
	2-22	Statement on sustainable development strategy
	2-23	Policy commitments
	2-24	Embedding policy commitments
	2-25	Processes to remediate negative impacts
	2-26	Mechanisms for seeking advice and raising concerns
	2-27	Compliance with laws and regulations
	2-28	Membership associations
	2-29	Approach to stakeholder engagement
	2-30	Collective bargaining agreements
Topic-Specific Disclosures		
GRI 3: Material Topics 2021		
GRI 3: Material Topics 2021	3-1	Process to determine material topics

GRI Standard	Disclosure	Location
	3-2 List of material topics	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Materiality, p. 6-7
	3-3 Management of material topics	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Materiality, p. 6-7; Manage investments for sustainability performance, p. 10-13; Decarbonise and reduce our footprint, p. 14-17; Demonstrate resilience, p. 18-21; Build a future fit workforce, p. 22-25; Live up to our role in communities, p. 26-29
GRI 302: Energy 2016		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71 1,618,791 kWh. Total fuel consumption within the organisation from onsite renewable sources, in kWh.
	302-2 Energy consumption outside of the organization	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53; Appendix 2, p.65-71
	302-4 Reduction of energy consumption	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Decarbonise and reduce our footprint p. 14-17
	302-5 Reduction in energy requirements of products and services	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Decarbonise and reduce our footprint p. 14-17
GRI 303: Water and Effluents 2018		
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52; Appendix 2, p. 66, 67, 69
	303-5 Water consumption	207,691 m ³ . Total water consumption from all common areas in cubic metres – in line with our reporting boundaries this does not include tenant water consumption.
GRI 305: Emissions 2016		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71

GRI Standard	Disclosure	Location
	305-2	Energy indirect (Scope 2) greenhouse gas emissions Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71
	305-3	Other indirect (Scope 3) greenhouse gas emissions Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53; Appendix 2, p.65-71
	305-4	Greenhouse gas emissions intensity Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71
	305-5	Reduction of greenhouse gas emissions Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71
	305-6	Emissions of ozone-depleting substances Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71
	305-7	Nitrogen oxides (NOx), sulfur oxides (Sox) and other significant air emissions Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Appendix 2, p. 71
GRI 306: Waste 2020		
GRI 306: Waste 2020	206-1	Waste generation and significant waste-related impacts Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Metrics and targets, p. 52, 53, 55; Appendix 2, p.65-71
	306-2	Management of significant waste-related impacts Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Decarbonise and reduce our footprint p. 14-17
	306-3	Waste generated 4,471,719 kg
	306-4	Waste diverted from disposal 2,455,818 kg Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Decarbonise and reduce our footprint p. 14, 16
	306-5	Waste directed to disposal 2,035,392 kg
GRI 403: Occupational Health and Safety 2018		
GRI 403: Occupational	403-1	Occupational health and safety management system Kiwi Property FY25 Corporate Governance Statement , p. 13-15

GRI Standard	Disclosure	Location
Health and Safety 2018	403-5	Worker training on occupational health and safety Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 24
	403-6	Promotion of worker health Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 24
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships Kiwi Property FY25 Corporate Governance Statement , p. 13-15 Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 24
	403-9	Work-related injuries Kiwi Property FY25 Corporate Governance Statement , p. 14-15 Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 24
	403-10	Work-related ill health Kiwi Property FY25 Corporate Governance Statement , p. 14-15 Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 24
GRI 405: Diversity and Equal Opportunity 2016		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees Kiwi Property 2025 Annual Report , p. 85 Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Build a future fit workforce, p. 23, 25
GRI 411: Rights of Indigenous Peoples 2016		
GRI 411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples There were zero incidents of violations involving rights of indigenous peoples during the reporting period.
GRI 416: Customer Health and Safety 2016		
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories Kiwi Property 2025 Sustainability Report and Climate-related Disclosures , Live up to our role in communities, p. 26-29

GRI Standard	Disclosure	Location
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
		There were zero incidents of non-compliance concerning the health and safety impacts of products and services during the reporting period.
GRI 418: Customer Privacy 2016		
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
		There were no substantiated, notifiable complaints concerning breaches of customer privacy and losses of customer data during the reporting period.
GRI 419: Socioeconomic Compliance 2016		
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area
		There were no cases of non-compliance with laws and regulations in the social and economic area during the reporting period.