

2022 GRI content *index*

The content of the sustainable investing real estate 2022 report was prepared with reference to the 2021 Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) Real Estate Standard, Version 2023-06. References are summarized in the tables below. Some content is also found on our real estate sustainability website and Manulife Investment Management website.

Disclosures	Title	Content applies	Content location	Page
GENERAL				
GRI 2: General Disclosures 2021				
2-1	Organizational details	a. Legal name	Sustainable investing real estate 2022 report	2
2-3	Reporting period, frequency, and contact point	a. Reporting period and frequency of sustainability reporting	Reporting boundaries and definitions	
		c. Publication date of report	Sustainable investing real estate 2022 report	1
2-6	Activities, value chain, and other business relationships	a. Active sector b. Description of value chain	Sustainable investing real estate 2022 report	2, 4
2-9	Governance structure and composition	a. Reporting period and frequency of sustainability reporting b. Committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people	Sustainable investing real estate 2022 report	5
			2021 real estate climate disclosure	4
2-22	Statement on sustainable development strategy	a. Statement from the highest governance body or most senior executive	Sustainable investing real estate 2022 report	3
2-28	Membership associations	a. Main memberships of industry or other associations	Some of our memberships and affiliations	
2-29	Approach to stakeholder engagement	a. Approach to engaging with stakeholders	Tenant engagement; employee engagement; community engagement	
2-22	Statement on sustainable development strategy	a. Statement from the highest governance body or most senior executive	Sustainable investing real estate 2022 report	3
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	e. Total energy consumption	Sustainable investing real estate 2022 report	19
GRI 303: Water and Effluents 2018				
303-5	Water consumption	a. Total water consumption	Sustainable investing real estate 2022 report	19
GRI 305: Emissions 2016				
305-1	Direct (scope 1) GHG emissions	a. Gross direct (scope 1) GHG emissions	Sustainable investing real estate 2022 report	20
305-2	Energy indirect (scope 2) GHG emissions	a. Gross location-based energy indirect (scope 2) GHG emissions		
305-4	GHG emissions intensity	a. GHG emissions intensity ratio		
GRI 306: Waste 2020				
306-3	Waste generated	a. Total weight of waste generated, and breakdown by composition of the waste	Sustainable investing real estate 2022 report	20

2022 SASB content *index*

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Disclosures	Title	Content applies	Content location	Page		
GENERAL						
Energy management						
IF-RE-130a.2 (1)	Total energy consumed by portfolio area with data coverage	Total energy consumed by portfolio	Sustainable investing real estate 2022 report	19		
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Like-for-like percentage change in energy consumption for the portfolio				
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector		Sector	(1)	(2)	
			Office	91%	41%	
			Residential	41%	13%	
			Retail	54%	0%	
			Industrial	52%	4%	
Mixed use	0%	0%				
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy		Sustainable investing real estate 2022 report			5,6
			<ul style="list-style-type: none">Operations: Our Sustainable Building Standards contain initiatives on energy to drive management and efficiency improvements at all propertiesInvestments: Our Sustainability in Investment and Due Diligence tool summarizes property energy performance and systems to ensure this information is considered in the investment process			
Water management						
IF-RE-140a.2 (1)	Total water withdrawn by portfolio area with data coverage	Total water withdrawn by portfolio	Sustainable investing real estate 2022 report	19		
IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Like-for-like percentage change in water withdrawn for portfolio				
Climate change adaptation						
IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector		Sector	Count	Area (sf)	
			Office	40	9,591,997	
			Residential	9	2,144,767	
			Retail	9	1,287,407	
			Industrial	18	6,278,884	
Mixed use	0	0				
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks		Sustainable investing real estate 2022 report			8-13
			2021 real estate climate disclosure			7-16

Appendix

SDG indicators

SDG Indicator	Description	Content location	Page
Climate			
SDG 13—Climate action—As the effects of climate change are increasingly felt around the world, we must stay ahead of the curve by addressing the risks they pose to our business, buildings, and communities.	Take urgent action to combat climate change and its impacts	Real estate SRI report	8–13
		Real estate climate disclosure	7–8
SDG 11—Sustainable cities and communities—We deliver healthy and efficient properties for our customers in collaboration with tenants and community partners while enhancing our long-term returns.	Make cities and human settlements inclusive, safe, resilient, and sustainable	Real estate SRI report	18
SDG 7—Affordable and clean energy—We maintain ongoing energy programs to support our team in allocating capital toward low-carbon technology and improving property performance.	Ensure access to affordable, reliable, sustainable, and modern energy for all	Real estate SRI report	6-7, 11–13, 19
		Manulife Investment Management climate change statement	5
Nature			
SDG 15—Life on land—Healthy ecosystems provide immense value to the vitality of all communities and economies. To ensure this for generations to come, we seek to responsibly manage the land we occupy and to protect biodiversity.	Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	Real estate SRI report	14–15, 2
		Manulife Investment Management nature statement	4
SDG 12—Responsible consumption and production—As both a large consumer of raw materials and source of waste creation, real estate plays an important role in responsible resource management. We continue to make waste management a priority and look for opportunities to increase diversion and reduce waste generation across our portfolio.	Ensure sustainable consumption and production patterns	Real estate SRI report	11–13, 19–20
People			
SDG 3—Good health and well-being—We seek to improve the health and well-being of our tenants, employees, contractors, suppliers, service providers, and communities in all our operations by managing indoor environmental quality, providing health and wellness resources and education, and by fostering community engagement involvement and responsiveness.	Ensure healthy lives and promote well-being for all at all ages	Real estate SRI report	16, 18
SDG 10—Reduced inequalities—We consider ethical business conduct and social factors when selecting business partners, contractors, suppliers, service providers, and third-party managers and we encourage parties acting on our behalf to do the same.	Reduce inequality within and among countries	Real estate SRI report	16, 18
		Real estate sustainability framework	2
		Manulife Investment Management responsible contracting statement	4

SDGs refer to the UN Sustainable Development Goals.