

# GRI CONTENT INDEX

(CORE OPTION)

KingSett Capital has reported the information cited in this GRI content index for the period January 1 – December 31, 2021 with reference to the GRI Standards.

DISCLOSURES	TITLE	CONTENT LOCATION
<b>GENERAL DISCLOSURES</b>		
<b>ORGANIZATIONAL PROFILE</b>		
102-1	Name of the organization	2021 ESG Report: About KingSett (pg. 7)
102-2	Activities, brands, products, and services	2021 ESG Report: About KingSett (pg. 7)
102-3	Location of headquarters	2021 ESG Report: About KingSett (pg. 7)
102-4	Location of operations	2021 ESG Report: About KingSett (pg. 7)
102-5	Ownership and legal form	2021 ESG Report: About KingSett (pg. 7)
102-6	Markets served	2021 ESG Report: About KingSett (pg. 7)
102-7	Scale of the organization	2021 ESG Report: About KingSett (pg. 7) <a href="#">Investments</a> <a href="#">Asset Management</a> <a href="#">Development</a> <a href="#">Mortgage Lending</a>
102-8	Information on employees and workers	2021 ESG Report: About KingSett (pg. 7)
102-9	Supply chain	<p>KingSett does not have a central supply chain management process or policies. Rather individual project teams strategically select supply chain partners who are committed to workplace safety and aligned on environmental objectives.</p> <p>For asset management, KingSett partners with third party property managers that have responsible contracting policies and programs. KingSett also uses its Sustainable Procurement Policy at the building level which covers various consumable and durable goods purchases such as lamps, batteries, paper, toner cartridges, office equipment, appliances, audio-visual equipment and other electronic powered equipment. KingSett encourages each of its properties to apply best practices taken from LEED EB: O+M regarding the purchase and disposal of material.</p> <p>For development, KingSett partners with PCL, who integrates sustainability into its business including procurement and supply chain. KingSett also promotes environmentally preferable products such as ENERGY STAR labelled equipment, “green” concrete, FCS certified wood or recycled wood, and other initiatives, where feasible, for its new developments.</p>

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION
102-10	Significant changes to the organization and its supply chain	2021 ESG Report: About This Report (pg. 2) GRI Content Index 102-46  There were no significant changes in size, structure, ownership or supply chain in 2021.
102-11	Precautionary principle or approach	2021 ESG Report: Governance - Risk Management (pg. 31-32)
102-12	External initiatives	GRI Content Index 102-13
102-13	Membership of associations	At the corporate level, our employees participate in several industry associations that help create value for properties, communities and the wider real estate sector. KingSett actively participates in the following industry associations: <ul style="list-style-type: none"> <li>– CaGBC (Chapter Member)</li> <li>– CREED (Council member)</li> <li>– BOMA Toronto (Board of Directors and Member)</li> <li>– BOMA Diversity, Inclusion and Anti-Racism Advisory (Council member)</li> <li>– Toronto District 2030 (committee member)</li> <li>– Downtown Yonge Business Improvement Area (Board of Directors)</li> <li>– REALPAC (Board of Directors and Member)</li> <li>– REALPAC ESG Committee (Member)</li> <li>– REALPAC Innovation Committee (Member)</li> <li>– ICSC (Member)</li> <li>– Urban Land Institute (Member)</li> <li>– Sustainable Investment Committee (Participant)</li> <li>– GRESB Real Estate (Participant)</li> <li>– NAIOP (Member)</li> <li>– Toronto CREW (Board of Directors and Member)</li> <li>– BILD GTA (Member)</li> <li>– Bloor Yonge Business Improvement Area (Board of Directors)</li> <li>– Bloor Yorkville (Planning and Urban Development Committee Member)</li> <li>– Toronto District 2030 (Member)</li> <li>– Toronto Green Will Initiative (Member)</li> <li>– Junior Achievers Committee (Member)</li> </ul>

## STRATEGY

102-14	Statement from senior decision-maker	2021 ESG Report: Executive Summary (pg. 4-5)
--------	--------------------------------------	--

DISCLOSURES	TITLE	CONTENT LOCATION
<b>ETHICS AND INTEGRITY</b>		
102-16	Values, principles, standards, and norms of behaviour	2021 ESG Report: Executive Summary (pg. 5); About KingSett (pg. 7)
<b>GOVERNANCE</b>		
102-18	Governance structure	2021 ESG Report: Governance (pg. 28); <a href="#">KingSett website</a>
<b>STAKEHOLDER ENGAGEMENT</b>		
102-40	List of stakeholder groups	<p>Our stakeholders:</p> <p><b>Partners:</b> these are institutional investment groups, ultra-high net worth individuals, joint-venture partners, third-party property management companies and employees (who also co-invest in KingSett’s funds).</p> <p><b>Employees:</b> Our employees refer to those under direct employment with KingSett, whose salary and benefits are covered by KingSett.</p> <p><b>Customers:</b> these are visitors to our properties and spaces who might not lease space in our buildings, but visit to shop, eat, rest and work.</p> <p><b>Industry Associations:</b> refers to both government bodies, NGOs, charities, and other groups that help drive some aspect of commercial real estate.</p> <p><b>Communities:</b> our communities are divided into three groups, the KingSett community (our employees and families), our building communities (the tenants within our assets), and the areas surrounding our buildings.</p> <p><b>Tenants:</b> our tenants are individuals and companies that lease or otherwise use space within our buildings.</p>
102-41	Collective bargaining agreements	No KingSett employees were covered by collective bargaining agreements in 2021.
102-42	Identifying and selecting stakeholders	In 2020, key stakeholders were engaged to formally identify and prioritize ESG topics. Stakeholders were selected based on their significance to KingSett.
102-43	Approach to stakeholder engagement	<p>2021 ESG Report: Materiality Assessment (pg. 10); Governance - Stakeholder Engagement (pg. 30)</p> <p>In 2020, KingSett engaged internal and external stakeholders to understand what ESG topics matter most to our stakeholders now and in the future. We surveyed 93 employees and conducted in-depth interviews with 15 internal and external key stakeholders (JV partners, Senior Executives, tenants, vendors, property managers) to rate a list of ESG topics from 1-5 on their importance. This information was used to prioritize topics to inform reporting and future ESG programs.</p>

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION
102-44	Key topics and concerns raised	2021 ESG Report: Materiality Assessment (pg. 10); Governance – Stakeholder Engagement (pg. 30)
<b>REPORTING PRACTICE</b>		
102-45	Entities included in the consolidated financial statements	2021 ESG Report: About This Report (pg. 2) As KingSett is a private company, our financial statements are not public.
102-46	Defining report content and topic boundaries	2021 ESG Report: About This Report (pg. 2) KingSett has applied the operational control approach to define the data boundaries. Using this approach, we report environmental data (e.g., energy, carbon emissions, water and waste) and select social data (e.g., tenant and community) for the properties in the KingSett Canadian Real Estate Income Fund LP ('CREIF', 'the Portfolio'). Properties sold in 2021 are included in our environmental data; whereas properties purchased in 2021 are excluded. All other data is reported for KingSett Capital.
102-47	List of material topics	2021 ESG Report: Materiality Assessment (pg. 10)
102-48	Restatements of information	No restatements in 2021
102-49	Changes in reporting	In 2020, KingSett performed a comprehensive process to identify its materiality issues, refer to 2021 ESG Report: Materiality Assessment (pg. 10)
102-50	Reporting period	2021 ESG Report: About This Report (pg. 2)
102-51	Date of most recent report	KingSett Capital's 2020 ESG Report was published on May 17, 2021
102-52	Reporting cycle	KingSett publishes an annual ESG Report
102-53	Contact point for questions regarding the report	Kit Milnes Vice President, Sustainability & Resilience 416.687.6746
102-54	Claims of reporting in accordance with the GRI Standards	2021 ESG Report: About This Report (pg. 2)
102-55	GRI content index	GRI Content Index
102-56	External assurance	KingSett received limited verification of selected environmental data, including carbon emissions performance. Verification was performed by an independent third party, Quinn & Partners, in accordance with ISO 14064-3:2019 <i>Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</i> . A copy of the Verification Statement is available <a href="#">here</a> .

# GRI CONTENT INDEX

DISCLOSURES      TITLE      CONTENT LOCATION

## TOPIC-SPECIFIC DISCLOSURES

### ENVIRONMENTAL

#### MATERIAL TOPIC: ENERGY

103-1      Management approach      2021 ESG Report: Environmental (pg. 14);  
103-2           Environmental – Energy (pg. 15)  
103-3

302-1      Energy use

	2016	2017	2018	2019	2020	2021
Natural Gas (eGWh)	144,403,259	149,829,910	159,682,059	163,977,053	147,147,858	140,410,307
Chilled Water (eGWh)	-	-	-	-	149,271	160,402
Steam (eGWh)	10,735,985	11,295,949	12,616,803	12,170,275	10,151,407	13,584,162
Electricity (GWh)	216,961,503	206,138,179	203,345,557	194,642,624	171,629,484	162,655,389
Total Energy Use	372,100,747	367,264,038	375,644,420	370,789,952	329,078,019	316,810,260

302-3      Energy intensity      2021 ESG Report: Environmental – Energy (pg. 15)

302-4      Reduction of use      2021 ESG Report: Environmental – Energy (pg. 15)

#### MATERIAL TOPIC: WATER

103-1      Management approach      2021 ESG Report: Environmental (pg. 14);  
103-2           Environmental – Water (pg. 18)  
103-3

303-5      Water Use

	2016	2017	2018	2019	2020	2021
Absolute (m <sup>3</sup> )	1,713,308	1,606,283	1,584,368	1,512,469	1,258,800	1,191,734

DISCLOSURES	TITLE	CONTENT LOCATION																																																																																											
<b>MATERIAL TOPIC: CARBON EMISSIONS</b>																																																																																													
103-1 103-2 103-3	Management approach	2021 ESG Report: Environmental (pg. 14); Environmental - Carbon Emissions (pg. 15); Environmental – Decarbonization Strategy (pg. 16); Environmental – Carbon Emission Reductions (pg. 17)																																																																																											
305-1 305-2 305-3	Direct (Scope 1) carbon emissions  Energy indirect (Scope 2) carbon emissions  Other indirect (Scope 3) carbon emissions																																																																																												
		<table border="1"> <thead> <tr> <th></th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Market-based emissions</b></td> </tr> <tr> <td>Scope 1 (tCO<sub>2</sub>e)t</td> <td>26,518</td> <td>27,510</td> <td>29,309</td> <td>30,108</td> <td>26,999</td> <td>25,759</td> </tr> <tr> <td>Scope 2 (tCO<sub>2</sub>e)</td> <td>27,695</td> <td>21,775</td> <td>20,382</td> <td>19,100</td> <td>14,837</td> <td>12,887</td> </tr> <tr> <td>Scope 3 (tCO<sub>2</sub>e)</td> <td>6,365</td> <td>7,984</td> <td>9,114</td> <td>9,264</td> <td>5,000</td> <td>4,499</td> </tr> <tr> <td>Carbon offsets (tCO<sub>2</sub>e)</td> <td></td> <td></td> <td></td> <td>2,761</td> <td>1,832</td> <td>1,695</td> </tr> <tr> <td>Net Emissions (market-based) (tCO<sub>2</sub>e)</td> <td>60,578</td> <td>57,270</td> <td>58,806</td> <td>55,710</td> <td>45,003</td> <td>41,450</td> </tr> <tr> <td>Carbon Emission Intensity (kgCO<sub>2</sub>e/sf)</td> <td>3.4</td> <td>3.2</td> <td>3.1</td> <td>2.9</td> <td>2.5</td> <td>2.3</td> </tr> <tr> <td colspan="7"><b>Location-based emissions</b></td> </tr> <tr> <td>Scope 1 (tCO<sub>2</sub>e)</td> <td>26,518</td> <td>27,510</td> <td>29,309</td> <td>30,108</td> <td>26,999</td> <td>25,759</td> </tr> <tr> <td>Scope 2 (tCO<sub>2</sub>e)</td> <td>29,398</td> <td>23,262</td> <td>23,436</td> <td>21,936</td> <td>18,866</td> <td>19,473</td> </tr> <tr> <td>Scope 3 (tCO<sub>2</sub>e)</td> <td>6,365</td> <td>7,984</td> <td>9,114</td> <td>9,264</td> <td>5,000</td> <td>4,499</td> </tr> <tr> <td>Gross emissions location-based) (tCO<sub>2</sub>e)</td> <td>62,281</td> <td>58,756</td> <td>61,859</td> <td>61,308</td> <td>50,865</td> <td>49,731</td> </tr> </tbody> </table>		2016	2017	2018	2019	2020	2021	<b>Market-based emissions</b>							Scope 1 (tCO <sub>2</sub> e)t	26,518	27,510	29,309	30,108	26,999	25,759	Scope 2 (tCO <sub>2</sub> e)	27,695	21,775	20,382	19,100	14,837	12,887	Scope 3 (tCO <sub>2</sub> e)	6,365	7,984	9,114	9,264	5,000	4,499	Carbon offsets (tCO <sub>2</sub> e)				2,761	1,832	1,695	Net Emissions (market-based) (tCO <sub>2</sub> e)	60,578	57,270	58,806	55,710	45,003	41,450	Carbon Emission Intensity (kgCO <sub>2</sub> e/sf)	3.4	3.2	3.1	2.9	2.5	2.3	<b>Location-based emissions</b>							Scope 1 (tCO <sub>2</sub> e)	26,518	27,510	29,309	30,108	26,999	25,759	Scope 2 (tCO <sub>2</sub> e)	29,398	23,262	23,436	21,936	18,866	19,473	Scope 3 (tCO <sub>2</sub> e)	6,365	7,984	9,114	9,264	5,000	4,499	Gross emissions location-based) (tCO <sub>2</sub> e)	62,281	58,756	61,859	61,308	50,865	49,731
	2016	2017	2018	2019	2020	2021																																																																																							
<b>Market-based emissions</b>																																																																																													
Scope 1 (tCO <sub>2</sub> e)t	26,518	27,510	29,309	30,108	26,999	25,759																																																																																							
Scope 2 (tCO <sub>2</sub> e)	27,695	21,775	20,382	19,100	14,837	12,887																																																																																							
Scope 3 (tCO <sub>2</sub> e)	6,365	7,984	9,114	9,264	5,000	4,499																																																																																							
Carbon offsets (tCO <sub>2</sub> e)				2,761	1,832	1,695																																																																																							
Net Emissions (market-based) (tCO <sub>2</sub> e)	60,578	57,270	58,806	55,710	45,003	41,450																																																																																							
Carbon Emission Intensity (kgCO <sub>2</sub> e/sf)	3.4	3.2	3.1	2.9	2.5	2.3																																																																																							
<b>Location-based emissions</b>																																																																																													
Scope 1 (tCO <sub>2</sub> e)	26,518	27,510	29,309	30,108	26,999	25,759																																																																																							
Scope 2 (tCO <sub>2</sub> e)	29,398	23,262	23,436	21,936	18,866	19,473																																																																																							
Scope 3 (tCO <sub>2</sub> e)	6,365	7,984	9,114	9,264	5,000	4,499																																																																																							
Gross emissions location-based) (tCO <sub>2</sub> e)	62,281	58,756	61,859	61,308	50,865	49,731																																																																																							
		Scope 3 emissions include tenant-controlled electricity, waste and water emissions.																																																																																											
305-4	Carbon emissions intensity	2021 ESG Report: Environmental – Carbon Emissions (pg. 15)																																																																																											
305-5	Reduction of carbon emissions	2021 ESG Report: Environmental – Carbon Emissions (pg. 15)																																																																																											

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION																																			
<b>MATERIAL TOPIC: WASTE</b>																																					
103-1 103-2 103-3	Management approach	2021 ESG Report: Environmental (pg. 14); Environmental – Waste (pg. 18)																																			
306-3	Waste generation																																				
		<table border="1"> <thead> <tr> <th></th> <th>Trash – landfill (kg)</th> <th>Compost (kg)</th> <th>Recycling (kg)</th> <th>Total Waste (kg)</th> </tr> </thead> <tbody> <tr> <td>2016</td> <td>2,841,135</td> <td>405,232</td> <td>1,622,825</td> <td>4,869,192</td> </tr> <tr> <td>2017</td> <td>3,084,703</td> <td>584,567</td> <td>1,765,187</td> <td>5,434,457</td> </tr> <tr> <td>2018</td> <td>3,677,688</td> <td>906,008</td> <td>3,167,256</td> <td>7,750,951</td> </tr> <tr> <td>2019</td> <td>3,820,950</td> <td>902,774</td> <td>3,901,971</td> <td>8,625,696</td> </tr> <tr> <td>2020</td> <td>1,916,992</td> <td>581,115</td> <td>2,257,978</td> <td>4,756,085</td> </tr> <tr> <td>2021</td> <td>1,732,565</td> <td>383,210</td> <td>1,672,209</td> <td>3,787,984</td> </tr> </tbody> </table>		Trash – landfill (kg)	Compost (kg)	Recycling (kg)	Total Waste (kg)	2016	2,841,135	405,232	1,622,825	4,869,192	2017	3,084,703	584,567	1,765,187	5,434,457	2018	3,677,688	906,008	3,167,256	7,750,951	2019	3,820,950	902,774	3,901,971	8,625,696	2020	1,916,992	581,115	2,257,978	4,756,085	2021	1,732,565	383,210	1,672,209	3,787,984
	Trash – landfill (kg)	Compost (kg)	Recycling (kg)	Total Waste (kg)																																	
2016	2,841,135	405,232	1,622,825	4,869,192																																	
2017	3,084,703	584,567	1,765,187	5,434,457																																	
2018	3,677,688	906,008	3,167,256	7,750,951																																	
2019	3,820,950	902,774	3,901,971	8,625,696																																	
2020	1,916,992	581,115	2,257,978	4,756,085																																	
2021	1,732,565	383,210	1,672,209	3,787,984																																	
Non-GRI Indicator	Waste intensity	2021 ESG Report: Environmental – Waste (pg. 18)																																			

## OTHER MATERIAL ENVIRONMENTAL TOPICS (NON-GRI)

### MATERIAL TOPIC: CLIMATE CHANGE AND RESILIENCE

103-1 103-2 103-3	Management approach	2021 ESG Report: Governance – Risk Management (pg. 32)
Non-GRI indicator	Percentage of properties that have flood resilience plans	2021 ESG Report: Governance – Risk Management (pg. 32) * We conduct surveys every three years and the last survey was conducted in 2019

### MATERIAL TOPIC: SUSTAINABLE DEVELOPMENT

103-1 103-2 103-3	Management Approach	2021 ESG Report: Environmental – Sustainable Development (pg. 21)
Non-GRI indicator	Percentage of new developments targeting zero carbon	KingSett is currently targeting a zero carbon balance for 100% of its new developments in the CREIF Portfolio (700 University and 100 Bayshore). These developments will total ~750,000 sf or over 1,000 units.

### MATERIAL TOPIC: BUILDING CERTIFICATIONS

103-1 103-2 103-3	Management Approach	2021 ESG Report: Environmental – Building Certifications (pg. 19)
-------------------------	---------------------	---

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION
Non-GRI indicator	Percentage by gross asset value certified to a third-party building standard	2021 ESG Report: Environmental – Building Certifications (pg. 19)

## MATERIAL TOPIC: RENEWABLE ENERGY

103-1 103-2 103-3	Management Approach	2021 ESG Report: Environmental (pg. 14); Environmental – Energy (pg. 15); Environmental - Carbon Emissions (pg. 15); Environmental – Sustainable Development (pg. 21)
-------------------------	---------------------	---

Non-GRI indicator	Percentage of electricity consumption for the Portfolio offset with Renewable Energy Certificates
-------------------	---

	2016	2017	2018	2019	2020	2021
Emissions Offset (RECs & Carbon Credits) (tCO <sub>2</sub> e)	1,703	1,486	3,054	5,598	5,861	8,280.5

## MATERIAL TOPIC: TECHNOLOGY AND INNOVATION

103-1 103-2 103-3	Management Approach	<p>Through our Smart Building Technology Strategy, we maximize efficiencies, reduce our environmental footprint, achieve dramatic cost savings and provide unique tenant offerings.</p> <p>Technology Vision Statement - To enhance our strong entrepreneurial, innovative and value-based culture through measurable and sustainable investments in smart building technology, people and processes that drive sustainable premium risk weighted returns.</p> <p>Our Five Strategic Goals:</p> <ul style="list-style-type: none"> <li>• Strengthen KingSett’s technology position to deliver sustainable premium risk weighted returns</li> <li>• Create spaces where technology enhances our customers’ and communities’ experiences to work, live and play</li> <li>• Leverage our agility and passion to embrace new technology services and empower our people</li> <li>• Leverage technology to enhance innovation, sustainable operations and efficiencies</li> <li>• Maintain clarity and ongoing engagement with all stakeholders</li> </ul>
-------------------------	---------------------	---

Non-GRI indicator	Percentage of properties that are certified to WiredScore	57% of properties were certified to WiredScore in 2021
-------------------	---	--



DISCLOSURES	TITLE	CONTENT LOCATION												
<b>SOCIAL</b>														
<b>MATERIAL TOPIC: EMPLOYEE ENGAGEMENT AND WELL-BEING</b>														
103-1 103-2 103-3	Management approach	2021 ESG Report: Social – Employee Engagement and Well-being (pg. 25)												
Non-GRI indicator	Employee satisfaction survey (score and response rate)	<p>2021 ESG Report: Social – Employee Engagement and Well-being (pg. 25)</p> <p>2019 Employee Engagement Survey response rate: 89%</p> <p>* We aim to conduct employee engagement surveys every two years and the last survey was conducted in 2019. Due to COVID-19 disruptions, no survey was conducted in 2021, however a new survey will be conducted in the summer of 2022.</p>												
<b>MATERIAL TOPIC: EQUITY, DIVERSITY AND INCLUSION</b>														
103-1 103-2 103-3	Management approach	2021 ESG Report: Social – Equity, Diversity & Inclusion (pg. 23)												
405-1	Gender diversity of overall company and Senior and Executive Management	<p>2021 ESG Report: Social – Equity, Diversity &amp; Inclusion (pg. 23)</p> <table border="1"> <thead> <tr> <th></th> <th>Overall Company</th> <th>Senior &amp; Executive Management</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>37%</td> <td>14%</td> </tr> <tr> <td>Male</td> <td>55%</td> <td>86%</td> </tr> <tr> <td>Not Disclosed</td> <td>8%</td> <td>-</td> </tr> </tbody> </table>		Overall Company	Senior & Executive Management	Female	37%	14%	Male	55%	86%	Not Disclosed	8%	-
	Overall Company	Senior & Executive Management												
Female	37%	14%												
Male	55%	86%												
Not Disclosed	8%	-												
<b>MATERIAL TOPIC: COMMUNITY ENGAGEMENT</b>														
103-1 103-2 103-3	Management approach	<p>2021 ESG Report: Social – Community Engagement (pg. 27)</p> <p>KingSett’s third-party property management teams are responsible for developing and executing community engagement policies, programs and events. Each property tailors its engagement efforts to fit the unique make-up of the building’s tenants. At a high level, all properties participate in Earth Day, Earth Week and Waste Reduction Week. Customized programs have also included hosting blood drives, flu vaccine clinics, events around Black History month, Women’s Day, and more.</p>												
413-1	Percentage of properties that have a community engagement program	99% of properties had a community engagement program in place in 2021												

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION
<b>OTHER MATERIAL SOCIAL TOPICS (NON-GRI)</b>		
<b>MATERIAL TOPIC: TENANT ENGAGEMENT AND WELL-BEING</b>		
103-1 103-2 103-3	Management approach	2021 ESG Report: Social – Tenant Engagement and Well-being (pg. 26)
Non-GRI indicator	Percentage of properties that have tenant engagement programs	100% of properties had a tenant engagement program in place in 2021
Non-GRI indicator	Percentage of properties that have tenant health & well-being program	91% of properties had a health and well-being program in place in 2021
Non-GRI indicator	Percentage of properties that have completed IAQ assessments	100% of properties had an IAQ assessment completed in the last three years
<b>MATERIAL TOPIC: CULTURE</b>		
103-1 103-2 103-3	Management approach	2021 ESG Report: Social – Culture (pg. 24)
404-3	Percentage of employees who receive professional or career training	<p>2021 ESG Report: Social – Employee Engagement and Well-Being (pg. 25)</p> <p>All employees go through KingSett’s Leadership training within the first year of being hired. This training includes a personalized assessment of skills and attributes and 5 two-hour long workshops spread out over 6-8 weeks. Materials covered include living the KingSett Core Values, being a better speaker, identifying strengths and weaknesses in ourselves, teamwork and more.</p>
<b>MATERIAL TOPIC: AFFORDABLE HOUSING</b>		
103-1 103-2 103-3	Management approach	2021 ESG Report: Affordable Housing Fund (pg. 12)

DISCLOSURES	TITLE	CONTENT LOCATION
<b>GOVERNANCE</b>		
<b>MATERIAL TOPIC: ETHICS</b>		
103-1 103-2 103-3	Management approach	<p>KingSett is committed to operating at the highest standards for ethical business practices.</p> <p>To ensure we conduct our business ethically and with integrity, all employees must annually sign KingSett’s Code of Conduct Policy. This Policy establishes the ethical business practices by which KingSett’s employees must conduct themselves – these include conflict of interest, workplace behavior, social media activity, harassment, receiving gifts and entertainment and more.</p>
412-2	Employee training on human rights policies and procedures	Annually, all employees are required to sign and confirm adherence to KingSett’s Code of Conduct Policy.
<b>MATERIAL TOPIC: HEALTH AND SAFETY</b>		
103-1 103-2 103-3	Management approach	<p>2021 ESG Report: Governance – Risk Management (pg. 32)</p> <p>KingSett employees are required to review and sign KingSett’s Health and Safety Policy annually, ensuring compliance with the Ontario Health and Safety Act and KingSett’s own requirements.</p> <p>At our corporate offices, we have established a Joint Health and Safety Committee to ensure our company offices spaces are safe for our employees and any visitors, conduct workplace inspections and identify health and safety hazards.</p>
	Noted omission	<p>We partner with leading property management companies across Canada to actively manage the health and safety of our assets and management teams. Our property management teams report on health and safety occurrences to KingSett asset managers and track incidents and work orders through various programs widely used by the commercial real estate industry. KingSett has no on-site staff at any of our properties. At our development sites, our construction partners actively manage the health and safety of the site, providing their leading expertise to ensure that all visitors vendors and works abide all safety regulations and best practices.</p> <p>We aspire to provide meaningful data around health and safety at both our corporate offices and properties to track progress on this material topic in future reporting.</p>

# GRI CONTENT INDEX

DISCLOSURES	TITLE	CONTENT LOCATION
<b>OTHER MATERIAL GOVERNANCE TOPICS (NON-GRI)</b>		
<b>MATERIAL TOPIC: CYBERSECURITY AND DATA CONFIDENTIALITY</b>		
103-1 103-2 103-3	Management approach	2021 ESG Report: Governance – Cybersecurity and Data Confidentiality (pg. 32)
<b>MATERIAL TOPIC: RISK MANAGEMENT</b>		
103-1 103-2 103-3	Management approach	2021 ESG Report: Governance – Risk Management (pg. 31-32)

---