

SUPPLEMENTARY INFORMATION

Methodology

This section explains the boundaries, methodologies and assumptions used in the computation of MIT’s sustainability data and information.

Employees

- Employees are defined as individuals who are employed by the Mapletree Group, according to national law. The Manager and Property Manager are wholly-owned subsidiaries of the Mapletree Group. Employees include the management teams and employees of the Manager and Property Manager who are based in Singapore, the United States and Japan and do not include workers who are non-employees (e.g., third-party service providers).
- New hires are defined as employees who joined the organisation during the financial year. The annual new hire rate is represented as the number of new hires over the average number of employees in the financial year and expressed as a percentage.
- Turnovers are defined as employees who left the organisation during the financial year. The annual turnover rate is represented as the number of turnovers over the average number of employees in the financial year and expressed as a percentage.
- The methodology for calculating return-to-work rate was revised in FY24/25; and therefore, it differs from FY23/24. In FY23/24, the return-to-work rate referred to the ratio of employees who returned to work after parental leave to those who took parental leave. In FY24/25, it reflects the ratio of employees who returned to work during FY24/25 to those who were due to return to work in FY24/25 after taking parental leave. This updated methodology will be used for future reporting.
- Due to data availability, parental leave data reported pertains to employees based in Singapore.
- The average training hours per employee is represented by the total number of training hours undertaken by employees divided by the average headcount at three points in time – the beginning, the middle and the end of the financial year.

Occupational health and safety

- Work-related injuries are defined as a negative impact on an employee’s health arising from exposure to hazards at work. Injuries as a result of commuting incidents are only included if the transport was organised by the Manager and Property Manager.
- High-consequence work-related injuries are defined as fatal or major work-related injuries that result in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.
- Recordable work-related injuries refer to all work-related injuries resulting in at least four days of medical leave.
- Hazards are defined as per the guidelines by MOM on types of Dangerous Occurrences.
- Health and safety data reported include employees of the Manager and Property Manager who are based in Singapore, the United States and Japan and do not include workers who are non-employees (e.g., third-party service providers).
- Rate of work-related injuries and rate of high-consequence work-related injuries are computed based on 1,000,000 man-hours worked.
- Absentee rate is defined as absentee days (medical leave) divided by scheduled work days.
- Lost day rate is defined as days lost to occupational injury divided by scheduled work days.

Overview of environmental data

- Unless stated otherwise, environmental data reported only includes landlord and tenant operational data for assets in operation for which consumption data are available.
- For assets reporting less than 12 months of data, estimations are made to annualise the data to 12 months. This is also applied for reporting of IFRS S2 Volume 36 – Real Estate Metrics.
- Where listed energy rating certified floor area differs from the GFA of the asset, the latter is adopted for IFRS S2 Volume 36 Real Estate energy rating metrics calculations.

Energy

- The most significant form of energy consumed relates to purchased electricity from the grid and includes the electricity consumption (the numerator) in common areas and shared services.
- Fuel heating values are primarily derived from higher heating values reported by US EPA Mandatory Greenhouse Gas Reporting Rule.
- Building electricity intensity is derived by taking into consideration GFA/NLA and occupancy rates for the denominator.
- Estimates for energy reduction are carried out based on the specifications of the equipment installed or replaced.

Connectedness of climate-related disclosures with financial statements

- MIT’s climate-related financial disclosures pertain to MIT, the same reporting entity as the related consolidated financial statements on page 116 of the Annual Report 2024/2025. Unless stated otherwise, the underlying properties are consistent across both reports.
- In line with the operational control approach of the GHG Protocol, Scope 1, Scope 2, and Scope 3 Categories 1, 2, 5, 8 and 13 GHG emissions, as well as the assets in the climate risk assessment (and to be consistent, other environmental data) relate to properties owned by entities that it consolidates in the financial statements as well as its associated companies and joint ventures that it manages, and are expressed on a 100% basis.
- The underlying expenditure data from the consolidated financial statements for FY24/25 has been utilised to calculate the Scope 3 Category 1 and 2 GHG emissions using the spend method, except for development projects (see GHG emissions).
- Current financial effects presented in the Climate-related Risks and Opportunities section of the Sustainability Report are consistent with the financial information underlying the consolidated financial statements.

GHG emissions

- Direct (Scope 1) emissions are calculated using emission factors and global warming potential rates from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, The Department for Environment, Food and Rural Affairs (DEFRA) 2024 data, and the IPCC Sixth Assessment Report. Gases included in fuel emissions calculation are carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). Scope 1 Industrial Process and Product Use (“IPPU”) emissions include HFC/HCFC refrigerants and lubricant oil use. Most of the properties’ emissions come from the use of electricity for lighting, air-conditioning systems and lifts which are classified energy indirect (Scope 2) GHG emissions.
- A location-based method is adopted to reflect the average emissions intensity of Singapore’s grid. The emission factors used are obtained from the Singapore Energy Statistics published by the Energy Market Authority. The Manager adopted grid emission factor calculated using the Average Operating Margin method.

Year	Average Operating Margin (kg CO ₂ / kWh)	Source
FY22/23	0.4057	Electricity Grid Emission Factor and Upstream Fugitive Methane Emission Factor, Energy Market Authority (EMA), 2005 – 2021, October 2022
FY23/24	0.4168	Electricity Grid Emission Factor and Upstream Fugitive Methane Emission Factor, Energy Market Authority (EMA), 2005 – 2022, October 2023
FY24/25	0.4120	Electricity Grid Emission Factor and Upstream Fugitive Methane Emission Factor, Energy Market Authority (EMA), 2005 – 2023, October 2024

- The emissions factors for the United States are obtained from the United States Environmental Protection Agency’s (“EPA”) 2023 eGRID data. The specific eGRID subregion for each asset is obtained using the EPA’s online Power Profiler resource.
- GHG emissions intensity is derived where the numerator is the total energy indirect (Scope 2) GHG emissions, and the denominator is calculated considering GFA/NLA and occupancy rates.
- Scope 3 is derived from other indirect emissions of MIT’s key operational activities. The emission factors used include US EPA Supply Chain GHG Emission Factors v1.2 (Categories 1, 2) and DEFRA 2024 (Categories 5, 6, 7, 12). Meanwhile, the emission factors used in Scope 1 and 2 are also applied to Category 13.
- Category 1 and 2 include (a) embodied carbon data for projects under development (“PUD”) - based on emissions pertaining to key construction materials, and computed when the PUD is completed ; and (b) spend-based method for purchased goods and services and capital goods, excluding PUDs, based on FY24/25 financial data, as primary data is not available.
- Category 5 includes GHG emissions from waste generation from operational assets.
- Category 8 includes GHG emissions of Mapletree’s offices rented from third parties.
- Category 13 includes GHG emissions from the consumption of fuel, IPPU and electricity by tenants, based on data availability

Climate risk model: assumptions and limitations

- For physical risks, the analysis considers asset coordinates, elevation data, and forecasted changes in local weather patterns but does not take into account asset-specific protection measures. The model is unable to calculate detailed financial impacts such as decrease in asset valuation (other than potential asset damage cost), increases in insurance premiums, or rises in energy prices. The assessment for FY24/25 is more nuanced due to the availability of improved elevation information.
- For transition risks, the model utilises an asset’s current energy use intensity values and assumes constant emissions intensities when calculating transition cVAR for future time frames. Carbon prices in the model were revised from the previous year’s assessment, which led to an increase in transition cVAR.

Water

- Water withdrawal (the numerator) is defined as the total sum of water withdrawn for use. This includes third-party water. Municipal water sourced from Singapore’s PUB comprises tap water and NEWater. Public water systems in the United States are often supplied by surface water or ground water.

Source of Water	Description	Boundary
Potable Water	Singapore’s tap water supply comprises a mix of four sources – (i) water from local catchment; (ii) imported water; (iii) desalinated water; and (iv) NEWater.	All of MIT’s properties in Singapore
	United States’ tap water supply comprises either surface water or ground water.	All of MIT’s properties in the United States
NEWater	NEWater is high-grade reclaimed water produced from treated used water that is further purified using advanced membrane technologies and ultra-violet disinfection.	K&S Corporate Headquarters and 1 & 1A Depot Close

- Singapore’s quality of drinking water is regulated by the Environmental Public Health (“EPH”) (Water Suitable for Drinking) (No.2) Regulations 2019. The drinking water standards set out under the EPH Regulations and GRI’s definition of freshwater were based on the World Health Organisation Guidelines for Drinking-water Quality (≤1,000 mg/L Total Dissolved Solids).
- The Safe Drinking Water Act (“SDWA”) is the main federal law that ensures the United States’ quality of drinking water. Under SDWA, the Environmental Protection Agency sets standards for drinking water quality and oversees the states, localities, and water suppliers who implement those standards.
- Building water intensity is derived by taking into consideration GFA/NLA and occupancy rates for the denominator.
- Water stress is determined using the WRI Aqueduct Water Risk Atlas, which measures baseline water stress as the ratio of total water demand to available renewable surface and groundwater supplies. Areas where this ratio is categorised as “High” or “Extremely High” are considered to be water-stressed areas.

Waste

- Waste is defined as anything that the holder discards, intends to discard, or is required to discard.

Sustainable Building Certifications 416-1

Property / Cluster	Award
Data Centres	
1221 Coit Road, Plano	Two Green Globes Certified LEED Building Design and Construction Gold
11900 East Cornell Avenue, Aurora	ENERGY STAR Certified
21744 Sir Timothy Drive, Ashburn	LEED Building Design and Construction Gold ENERGY STAR Certified
21745 Sir Timothy Drive, Ashburn	LEED Building Design and Construction Gold ENERGY STAR Certified
3065 Gold Camp Drive, Rancho Cordova	ENERGY STAR Certified
44490 Chilum Place, Ashburn	ENERGY STAR Certified
180 Peachtree Street NW, Atlanta	WELL Health-Safety Rating
250 Williams Street NW, Atlanta	WELL Health-Safety Rating
STT Tai Seng 1	LEED Commercial Interiors Gold
Hi-Tech Buildings	
1 & 1A Depot Close	BCA Green Mark Platinum
18 Tai Seng	BCA Green Mark Gold
30A Kallang Place	BCA Green Mark Gold
161 and 163 Kallang Way	BCA Green Mark Platinum
978 & 988 Toa Payoh North	BCA Green Mark Gold
K&S Corporate Headquarters	BCA Green Mark Gold
Serangoon North	BCA Green Mark Gold ^{Plus}
Business Park Buildings	
The Signature	BCA Green Mark Gold
The Strategy	BCA Green Mark Gold ^{Plus}
The Synergy	BCA Green Mark Gold ^{Plus}

Key ESG Data Summary

The report’s ESG data summary list is aligned with SGX recommendations on a common and standardised set of ESG metrics.

Activity Data

Metric	Unit	FY22/23	FY23/24	FY24/25
Number of Assets and Leasable Floor Area IF-RE-000.A IF-RE-000.B				
Singapore	Number, (m²)			83, (1,520,368 m²)
North America	Number, (m²)			56, (770,378 m²)
Japan	Number, (m²)			2, (42,242 m²)
Percentage of Indirectly Managed Assets IF-RE-000.C				
Singapore	%			2.6
North America	%			73.6
Japan	%			100.0
Average Occupancy Rate IF-RE-000.D				
Singapore	%			93.2
North America	%			89.3
Japan	%			100.0

Environmental Data

Metric	Unit	FY22/23	FY23/24	FY24/25
Energy Ratings IF-RE-130a.4				
Singapore	% NLA			0
North America (ENERGY STAR Ratings)	% NLA			11
Scope 1 GHG Emissions 305-1				
Singapore	tCO ₂ e	13.2	12.2	16.2
North America	tCO ₂ e		491	414
Scope 2 GHG Emissions 305-2 305-4 CRE3				
Singapore				
Scope 2 GHG emissions	tCO ₂ e	17,990	17,519	14,373
Average Scope 2 GHG emissions intensity	tCO ₂ e/m²	0.0103	0.0101	0.0086
North America				
Scope 2 GHG emissions	tCO ₂ e	9,826	10,051	9,268
Average Scope 2 GHG emissions intensity	tCO ₂ e/m²	0.084	0.084	0.078

Metric	Unit	FY22/23	FY23/24	FY24/25
Scope 3 GHG Emissions 305-3				
Scope 3	tCO ₂ e			575,858
Category 1 – Purchased goods and services	tCO ₂ e			22,970
Category 2 – Capital goods	tCO ₂ e			10,137
Category 5 – Waste generated in operations	tCO ₂ e			210
Category 8 – Upstream leased assets	tCO ₂ e			18
Category 13 – Downstream leased assets	tCO ₂ e			542,523
Singapore	tCO ₂ e			240,450
North America	tCO ₂ e			302,073
Energy Data Coverage (by property sector) IF-RE-130a.1 ¹³				
Singapore	% GFA			63
North America	% GFA			64
Energy Consumption 302-1 302-2 302-3 CRE1 IF-RE-130a.2				
Singapore				
Landlord-controlled areas	Million kWh	45.5	43.9	39.4
Proportion of landlord building electricity generated by renewable power	%	3	4	9
Average landlord building electricity intensity	kWh/m ²	26.0	25.4	23.4
Tenant-controlled areas	Million kWh			581.8
North America				
Landlord-controlled areas	Million kWh	23.9	24.5	24.0
Proportion of total building electricity generated by renewable power	%	0	0	0
Average landlord building electricity intensity	kWh/m ²	204.6	206.2	202.3
Tenant-controlled area	Million kWh			1,125.2
Water Withdrawal Data Coverage (by property sector) IF-RE-140a.1				
Singapore	% GFA			98
North America	% GFA			60
Water Withdrawal 303-3 IF-RE-140a.2 CRE2				
Singapore				
Landlord-controlled areas	m ³	663,343	703,763	626,712
Municipal water supply	%	91	92	91
Treated water/recycled water	%	9	8	9
Average landlord building water intensity	m ³ /m ²	0.38	0.40	0.37
Tenant-controlled areas	m ³			1,043,551

¹³ Energy consumption data coverage refers only to coverage of electricity and district cooling.

Metric	Unit	FY22/23	FY23/24	FY24/25
North America				
Landlord-controlled areas	m ³	85,163	70,104	61,482
Average landlord building water intensity	m ³ /m ²	0.61	0.50	0.45
Withdrawal in regions with high baseline water stress	m ³			3,352
Tenant-controlled areas	m ³			719,662
Waste and Recycling 306-3 306-4 306-5				
Singapore				
Total waste generated	Tonnes	12,066.1	12,162.5	10,762.2
Total hazardous waste	Tonnes	0.0	0.0	0.0
Total non-hazardous waste	Tonnes	12,066.1	12,162.5	10,762.2
Non-hazardous waste sent to incineration (with energy recovery)	Tonnes	11,604.9	11,490.0	10,172.0
Non-hazardous waste sent for recycling	Tonnes	461.2	672.5	590.2
Waste diversion from disposal	%	4	6	5

Social Data

Metric (As at 31 March)	Unit	2023	2024	2025
Employee Profile				
Breakdown of employees by gender and employment type 2-7				
Number of employees				
Men	Number	91	91	94
Women	Number	95	100	106
Total	Number	186	191	200
Permanent employees				
Men	Number	91	90	93
Women	Number	94	94	104
Temporary employees				
Men	Number	0	1	1
Women	Number	1	6	2
Full-time employees				
Men	Number	91	91	94
Women	Number	95	100	106
Part-time employees				
Men	Number	0	0	0
Women	Number	0	0	0

Metric (As at 31 March)	Unit	2023	2024	2025
Development and Benefits				
New Hires and Turnover 401-1				
New Hires	Number (rate)	25 (13%)	37 (19%)	29 (15%)
Turnover	Number (rate)	30 (16%)	32 (17%)	25 (13%)
Parental Leave for Employees 401-3				
Number of employees who were entitled to parental leave				
Men	Number	91	89	92
Women	Number	95	94	98
Number of employees who took parental leave				
Men	Number	2	0	3
Women	Number	1	7	6
Number and rate ¹⁴ of employees who returned to work in the reporting period after parental leave ended				
Men	Number (rate)	2 (100%)	0 (0%)	3 (100%)
Women	Number (rate)	2 (100%)	6 (86%)	6 (100%)
Number and rate ¹⁵ of employees who remained employed 12 months after returning to work				
Men	Number (rate)	4 (100%)	2 (100%)	0 (0%)
Women	Number (rate)	4 (80%)	1 (50%)	3 (75%)
Development and Training 404-1				
Average training hours per employee	Hours	49.2	50.8	52.5
Percentage of employees who received training related to ESG topics	%	100.0	98.3	100.0
Average training hours by category and gender				
Support				
Men	Hours	49.7	46.6	47.4
Women	Hours	52.9	50.6	52.1
Professional				
Men	Hours	49.9	52.3	57.2
Women	Hours	46.8	52.2	49.8
Management				
Men	Hours	46.6	50.6	56.7
Women	Hours	42.7	51.0	63.1

¹⁴ Refers to the number of employees who returned to work as a percentage of those who took parental leave.

¹⁵ Refers to the number of employees who remained employed 12 months after returning to work as a percentage of the total number of employees who returned to work following the end of the parental leave.

Metric (As at 31 March)	Unit	2023	2024	2025
Health and Safety 403-9				
Employees				
Fatalities	Number (rate per million manhours worked)	0	0	0
High-consequence work-related injuries (resulting in permanent disability)	Number (rate per million manhours worked)	0	0	0
Recordable work-related injuries	Number (rate per million manhours worked)	0	0	0
Number of hours worked	Number	411,060	416,910	440,180
Absentee rate	Rate			3.1%
Lost day rate	Rate			0.1%

Governance Data

Metric	Unit	FY22/23	FY23/24	FY24/25
Ethical Business Conduct and Regulatory Compliance				
Employees who received communication about anti-corruption policies and procedures 205-2				
Support	Number (%)	85 (100%)	75 (100%)	76 (100%)
Professional	Number (%)	88 (100%)	100 (100%)	108 (100%)
Management	Number (%)	13 (100%)	16 (100%)	16 (100%)
Employees who received training on anti-corruption 205-2				
Support	Number (%)	43 (51%)	42 (56%)	76 (100%)
Professional	Number (%)	74 (84%)	47 (47%)	106 (98%)
Management	Number (%)	11 (85%)	9 (56%)	15 (94%)

Economic Data

Metric	Unit	FY22/23	FY23/24	FY24/25
Strong Partnerships 308-1 414-1				
New suppliers accredited with environmental criteria (Singapore)	Number (%)	8 (40%)	12 (55%)	2 (22%)
New suppliers accredited with social criteria (Singapore)	Number (%)	13 (65%)	14 (64%)	6 (67%)

GRI Content Index

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
General Disclosures			
Organisational Profile			
2-1	Organisational details	Annual Report - Corporate Profile	IFC
2-2	Entities included in the organisation's sustainability reporting	Reporting Scope	2
2-3	Reporting period, frequency and contact point	Reporting Scope	2
		Reporting Period is 1 April 2024 to 31 March 2025.	2
		Feedback	2
2-4	Restatements of information	Energy, emissions, and water performance for prior years have been restated due to the availability of more accurate landlord consumption data.	14 - 15 22
2-5	External assurance	About the Report - Internal Review and External Assurance	2
		The Manager has not sought external assurance for this report. It may consider doing so for future reports.	
2-6	Activities, value chain and other business relationships	Strong Partnerships - Management Approach	10
		Annual Report - Organisation and Trust Structures	18
		Annual Report - Strategic locations across North America, Singapore and Japan	28 - 29
		Annual Report - Operations Review	30 - 37
2-7	Employees	Diversity and Equal Opportunity - Management Approach	27
		Key ESG Data Summary	35
		There were no significant fluctuations in the number of employees during the reporting period.	
2-8	Workers who are not employees	Information unavailable/incomplete: The Manager is looking to progressively report the disclosure when such capabilities are available.	
2-9	Governance structure and composition	Sustainability Approach - Sustainability Governance	3 - 4
		Annual Report - Board of Directors	19 - 23
		Annual Report - Corporate Governance	83 - 104
2-10	Nomination and selection of the highest governance body	Annual Report - Corporate Governance	83 - 104
2-11	Chair of the highest governance body	Annual Report - Board of Directors	19 - 23
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Approach – Sustainability Governance	3 - 4
		Annual Report - Corporate Governance	83 - 104
2-13	Delegation of responsibility for managing impacts	Sustainability Approach – Sustainability Governance	3 - 4
		Annual Report - Corporate Governance	83 - 104

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
2-14	Role of the highest governance body in sustainability reporting	Board Statement	2
		Sustainability Approach - Sustainability Governance	3 - 4
2-15	Conflicts of interest	Annual Report - Corporate Governance	83 - 104
2-16	Communication of critical concerns	Ethical Business Conduct and Regulatory Compliance - Whistle-blowing	31
		Confidentiality constraints: The total number and nature of critical concerns are not disclosed due to confidentiality reasons.	
2-17	Collective knowledge of the highest governance body	Sustainability Approach - Sustainability Governance	3 - 4
2-18	Evaluation of the performance of the highest governance body	Annual Report - Corporate Governance	83 - 104
2-19	Remuneration policies	Annual Report - Corporate Governance	83 - 104
2-20	Process to determine remuneration	Annual Report - Corporate Governance	83 - 104
2-21	Annual total compensation ratio	Confidentiality Constraints: The Manager regards compensation information of employees to be of a confidential and sensitive nature; and hence, the annual total compensation ratio is not disclosed in this report.	
2-22	Statement on sustainable development strategy	Board Statement	2
2-23	Policy commitments	Sustainability Approach - Mapletree ESG Framework	4
		Sustainability Approach - Policies	4
2-24	Embedding policy commitments	Sustainability Approach - Mapletree ESG Framework	4
2-25	Processes to remediate negative impacts	Employee Engagement and Talent Management - Employee Engagement and Transparent Communication	26
		Community Impact - Serving the Wider Community and Managing Business Impact on Stakeholders	29
		Ethical Business Conduct and Regulatory Compliance - Whistle-blowing	31
2-26	Mechanisms for seeking advice and raising concerns	Employee Engagement and Talent Management - Employee Engagement and Transparent Communication	26
		Ethical Business Conduct and Regulatory Compliance - Whistle-blowing	31
2-27	Compliance with laws and regulations	Ethical Business Conduct and Regulatory Compliance - Compliance with laws and regulations	31
2-28	Membership associations	Strong Partnerships - Memberships	11
2-29	Approach to stakeholder engagement	Sustainability Approach - Stakeholder Engagement	7
		Strong Partnerships - Management Approach	10
2-30	Collective bargaining agreements	Employee Engagement and Talent Management - Collective Bargaining	26

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
GRI 3: Material topics 2021			
3-1	Process to determine material topics	Sustainability Approach - Materiality	5
3-2	List of material topics	Sustainability Approach - Material topics, Targets and Performance	5 - 6
3-3	Management of material topics	Sustainability Approach - Material topics, Targets and Performance	5 - 6
Material Topic: Economic Performance			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Economic Performance	9
GRI 201 (2016): Economic performance			
201-1	Direct economic value generated and distributed	Economic Performance - Management Approach	9
		Annual Report - Financial Statements	113 - 202
201-2	Financial implications and other risks and opportunities due to climate change	Climate-related Risks and Opportunities <i>Information unavailable/incomplete: The Manager is currently in the process of quantifying its climate-related risk assessments and will disclose such information once available.</i>	17 - 19
201-3	Defined benefit plan obligations and other retirement plans	Employee Engagement and Talent Management - Fair Remuneration and Employee Benefits	25
Material Topic: Strong Partnerships			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Strong Partnerships	10
GRI 308 (2016) Supplier environmental assessment			
308-1	New suppliers that were screened using environmental criteria	Strong Partnerships - Supplier Engagement	10
		Key ESG Data Summary	36
308-2	Negative environmental impacts in the supply chain and actions taken	<i>Information unavailable/incomplete: The Manager does not have full visibility of environmental impacts in the supply chain and plans to progressively disclose this information when such capabilities are available.</i>	
GRI 414 (2016) Supplier social assessments			
414-1	New suppliers that were screened using social criteria	Strong Partnerships - Supplier Engagement	10
		Key ESG Data Summary	36
414-2	Negative social impacts in the supply chain and actions taken	<i>Information unavailable/incomplete: The Manager does not have full visibility of social impacts in the supply chain and plans to progressively disclose this information when such capabilities are available.</i>	
Material Topic: Quality, Sustainable Products and Services			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Quality, Sustainable Products and Services	12

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
GRI-G4 Sector Disclosures: Construction and real estate			
CRE8	Type and number of sustainability certification, rating and labelling schemes	Quality, Sustainable Products and Services - Management Approach	12
		Sustainable Building Certifications	34
Material Topic: Energy and Climate Change			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Energy and Climate Change	14
GRI 302 (2016): Energy			
302-1	Energy consumption within the organisation	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Energy and Climate Change - Commitment to Renewable Energy	15
		Key ESG Data Summary	35
302-2	Energy consumption outside of the organisation	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	35
302-3	Energy intensity	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	35
GRI 305 (2016): Emissions			
305-1	Direct (Scope 1) GHG emissions	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	34
305-2	Energy indirect (Scope 2) GHG emissions	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	34
305-3	Other indirect (Scope 3) GHG emissions	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	35
305-4	GHG emissions intensity	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	34
305-5	Reduction of GHG emissions	Energy and Climate Change - Commitment to Renewable Energy	15
GRI-G4 Sector Disclosures: Construction and real estate			
CRE1	Building energy intensity	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	35
CRE3	GHG emissions intensity from buildings	Energy and Climate Change - Energy and Emissions Performance	15 - 16
		Key ESG Data Summary	34

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
Material Topic: Water Management			
3-3	Management of material topics	Water Management	21
GRI 303 (2018): Water and effluents			
303-1	Interactions with water as a shared resource	Water Management - Management Approach	21
303-2	Management of water discharge-related impacts	Water Management - Management of Water Discharge-related Impact	22
303-3	Water withdrawal	Water Management - Translating Efforts into Reductions in Water Withdrawal	22
		Key ESG Data Summary	35
303-4	Water discharge	Information unavailable/incomplete: MIT does not currently track its water discharge for all countries of operation. It is working to disclose in the future when such information is available.	
303-5	Water consumption	Information unavailable/incomplete: MIT does not currently track its water consumption for all countries of operation. It is working to disclose in the future when such information is available.	
GRI-G4 Sector Disclosures: Construction and real estate			
CRE2	Building water intensity	Water Management -Translating Efforts into Reductions in Water Withdrawal	22
		Key ESG Data Summary	35
Additional Topic: Waste Management			
3-3	Management of material topics	Waste Management	22
GRI 306 (2020): Waste			
306-1	Waste generation and significant waste-related impacts	Waste Management - Management Approach	22
306-2	Management of significant waste-related impacts	Waste Management - Management Approach	22
306-3	Waste generated	Waste Management - Translating Efforts into a Reduction in Waste Generation	22
		Key ESG Data Summary	35
306-4	Waste directed to a disposal	Waste Management - Translating Efforts into a Reduction in Waste Generation	22
		Key ESG Data Summary	35
306-5	Waste diverted from disposal	Waste Management - Translating Efforts into a Reduction in Waste Generation	22
		Key ESG Data Summary	35

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
Material Topic: Employee Engagement and Talent Management			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employee Engagement and Talent Management	25
GRI 401 (2016): Employment			
401-1	New employee hires and employee turnover	Employee Engagement and Talent Management - Talent Attraction and Retention	24
		Key ESG Data Summary	36
		Not applicable: The Manager does not consider breakdowns by age group, gender, and region as material, as rates do not vary significantly across these categories.	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Engagement and Talent Management - Fair Remuneration and Employee Benefits	25
		Similar benefits are provided to full-time and part-time employees.	
401-3	Parental leave	Employee Engagement and Talent Management - Fair Remuneration and Employee Benefits	25
		Key ESG Data Summary	36
GRI 402 (2016): Labor / Management Relations			
402-1	Minimum notice periods regarding operational changes	Employee Engagement and Talent Management - Management Approach	24
GRI 404 (2016): Training and education			
404-1	Average hours of training per year per employee	Employee Engagement and Talent Management - Training and Development	24
		Key ESG Data Summary	36
404-2	Programmes for upgrading employee skills and transition assistance programmes	Employee Engagement and Talent Management - Training and Development	24
404-3	Percentage of employees receiving regular performance and career development reviews	Employee Engagement and Talent Management - Fair Remuneration and Employee Benefits	25
Material Topic: Diversity and Equal Opportunity			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Diversity and Equal Opportunity	27
GRI 405 (2016): Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	Diversity and Equal Opportunity - Management Approach	27
		Diversity and Equal Opportunity - Board Diversity	27
405-2	Ratio of basic salary and remuneration of women to men	Diversity and Equal Opportunity - Pay Equality	27
		Confidentiality constraints: The Manager regards compensation and remuneration information of employees to be of a confidential and sensitive nature. Thus, MIT did not provide the breakdown by region or provide remuneration details.	

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
Material Topic: Health and Safety			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Health and Safety	28
GRI 403 (2018): Occupational health and safety			
403-1	Occupational health and safety management system	Health and Safety - Management Approach	28
403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety - Hazard Identification, Risk Assessment, and Incident Investigation	28
403-3	Occupational health services	Health and Safety - Hazard Identification, Risk Assessment, and Incident Investigation	28
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Safety - Management Approach	28
		Health and Safety - Prevention and Mitigation of Occupational Health and Safety Impact	28
		Health and Safety - Hazard Identification, Risk Assessment, and Incident Investigation	28
403-5	Worker training on occupational health and safety	Health and Safety - Training on Health and Safety	28
403-6	Promotion of worker health	Employee Engagement and Talent Management - Employee Wellness	26
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Health and Safety - Prevention and Mitigation of Occupational Health and Safety Impact	28
403-8	Workers covered by an occupational health and safety management system	Health and Safety - Management Approach	28
		Health and Safety - Internal and External Audits	28
		Health and Safety - Hazard Identification, Risk Assessment, and Incident Investigation	28
403-9	Work-related injuries	Health and Safety - Hazard identification, risk assessment, and incident investigation	28
		Health and Safety - Safety Performance	28
		Key ESG Data Summary	36
Information unavailable/incomplete: Disclosure relating to workers who are not employees was not included as information was unavailable.			
Material Topic: Community Impact			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Community Impact	29

GRI 2021 Standards Disclosure Reference	Description	Section of Report / Reasons for Omission	Page Reference
GRI 413 (2016): Community Impact			
413-1	Operations with local community engagement, impact assessments, and development programmes	Community Impact - Management Approach	29
		Serving the Wider Community and Managing Business Impact on Stakeholders	29
Material Topic: Ethical Conduct and Regulatory Compliance			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Ethical Business Conduct and Regulatory Compliance	31
GRI 205 (2016): Anti-corruption			
205-1	Operations assessed for risks related to corruption	Ethical Business Conduct and Regulatory Compliance - Management Approach	31
		Ethical Business Conduct and Regulatory Compliance - Anti-corruption	31
205-2	Communication and training about anti-corruption policies and procedures	Strong Partnerships - Supplier Engagement	10
		Ethical Business Conduct and Regulatory Compliance - Anti-corruption	31
		Key ESG Data Summary	36
205-3	Confirmed incidents of corruption and actions taken	Ethical Business Conduct and Regulatory Compliance - Anti-corruption	31
GRI 206 (2016): Anti—Competitive Behaviour			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	There are no instances of anti-competitive behaviour, anti-trust, and monopoly practices in FY24/25.	
GRI 416 (2016): Customer health and safety			
416-1	Assessment of the health and safety impacts of product and service categories	Quality, Sustainable Products and Services - Management Approach	12
		Sustainable Building Certifications	34
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Ethical Business Conduct and Compliance with Laws and Regulations - Compliance with Laws and Regulations	31
GRI 417 (2016): Marketing and labelling			
417-3	Incidents of non-compliance concerning marketing communications	Ethical Business Conduct and Regulatory Compliance - Compliance with Laws and Regulations	31
		Ethical Business Conduct and Regulatory Compliance - Responsible Marketing and Communication	31
Material Topic: Cybersecurity and Data Privacy			
GRI 3: Material Topics 2021			
3-3	Management of material topics	Cybersecurity and Data Privacy	32
GRI 418 (2016): Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Ethical Business Conduct and Regulatory Compliance - Compliance with Laws and Regulations	31
		Cybersecurity and Data Privacy - Management Approach	32

ISSB IFRS S1 and S2 Climate-related Disclosures Content Index¹⁶

In the contents index below, applicable requirements per the ISSB “IFRS S2 Climate-related Disclosures” standard are specified. Additionally, the “IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information” standard has been adopted to the extent that it applies to climate-related disclosures in line with the requirements set by the Singapore Exchange. Consistent with the provisions of IFRS S2, in identifying the climate-related risks and opportunities that could reasonably be expected to affect its prospects, MIT has also considered the applicability of the IFRS S2 Real Estate standard.

Code	Disclosure Description	Location
IFRS S1 GENERAL REQUIREMENTS AND S2 CLIMATE-RELATED DISCLOSURES		
Conceptual Foundations		
S1.17; S1.B32	Materiality - An entity shall disclose material information about the climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects.	Climate-related Risks and Opportunities (Pages 17 - 19)
S1.20	Reporting entity - An entity’s climate-related financial disclosures shall be for the same reporting entity as the related financial statements.	Connectedness of Climate-Related Disclosures with Financial Statements (Page 33)
S1.21-24; S1.B42(a),(c)	Connected information - An entity shall provide information in a manner that enables users of general-purpose financial reports to understand the connections between the items to which the information relates and the connections between disclosures provided by the entity.	Economic Performance (Page 9) Climate-related Risks and Opportunities (Pages 17 - 19) Connectedness of Climate-Related Disclosures with Financial Statements (Page 33) Annual Report - Corporate Governance (Pages 83 - 104) Annual Report - Risk Management (Pages 105 - 107) Annual Report - Financial Statements (Pages 113 - 202)
Governance		
S2.05-07	Governance - The objective of climate-related financial disclosures on governance is to enable users of general-purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities.	Sustainability Governance (Pages 3 - 4) Climate-related Risks and Opportunities (Pages 17 - 19) Annual Report - Corporate Governance (Pages 83 - 104)
Strategy		
S2.08; S2.10; S2.12	Climate-related risks and opportunities - The objective of climate-related financial disclosures on strategy is to enable users of general-purpose financial reports to understand an entity’s strategy for managing climate-related risks and opportunities.	About the Report (Page 2) Climate-related Risks and Opportunities (Pages 17 - 19)
S2.13	Business model and value chain - An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on its business model and value chain.	Climate-related Risks and Opportunities (Pages 17 - 19)

Code	Disclosure Description	Location
S2.14	Strategy and decision-making - An entity shall disclose information that enables users of general-purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making.	Material Topics, Targets and Performance (Pages 5 - 6) Strong Partnerships (Pages 10 - 11) Climate-related Risks and Opportunities (Pages 17 - 19) Towards Net Zero (Page 20)
S2.15; S2.16; S2.21	Financial position, financial performance and cash flows - An entity shall disclose information that enables users of general-purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on its financial position, financial performance and cash flows for the reporting period.	Climate-related Risks and Opportunities (Pages 17 - 19)
S1.22; S2.22; S2.23	Climate resilience - An entity shall disclose information that enables users of general-purpose financial reports to understand the resilience of the entity’s strategy and business model to climate-related changes, developments and uncertainties, taking into consideration its identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with its circumstances. In providing quantitative information, the entity may disclose a single amount or a range.	About the Report (Page 2) Climate-related Risks and Opportunities (Page 17 - 19) Climate Risk Model: Assumptions and Limitations (Page 33) Connectedness of Climate-Related Disclosures with Financial Statements (Page 33)
Risk Management		
S2.24-26	Risk management - The objective of climate-related financial disclosures on risk management is to enable users of general-purpose financial reports to understand an entity’s processes to identify, assess, prioritise and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity’s overall risk management process.	Climate-related Risks and Opportunities (Pages 17 - 19) Annual Report - Risk Management (Pages 105 - 107)
Metrics and Targets		
S1.53; S2.27	General requirements - The objective of climate-related financial disclosures on metrics and targets is to enable users of general-purpose financial reports to understand an entity’s performance in relation to its climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.	Material Topics, Targets and Performance (Pages 5 - 6)
S2.29a(i); S2.29a(iii-vi); S2.B56	Greenhouse gases - An entity shall disclose information relevant to the cross-industry metric category of greenhouse gas emissions generated during the reporting period.	Energy and Climate Change (Pages 14 - 16) Connectedness of Climate-Related Disclosures with Financial Statements (Page 33)
S2.29(b)-(g); S2.30; S2.B64	Other cross-industry metrics - An entity shall disclose the cross-industry metric categories of climate-related physical risks, transition risks, opportunities, capital deployment, internal carbon prices and remuneration, considering the aspects included in S2.B65. In preparing disclosures to meet the requirements in paragraph 29(b)–(d), an entity shall use all reasonable and supportable information that is available to it at the reporting date without undue cost or effort.	Climate-related Risks and Opportunities (Pages 17 - 19)
S2.32	Industry-based metrics - An entity shall disclose industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	About the Report (Page 2) Integrating Sustainability into Remuneration (Page 4)

¹⁶ The ISSB IFRS requirements have been adopted to the extent that it applies to (i) climate-related disclosures in line with the requirements set by SGX; and (ii) its applicability to MIT.

Code	Disclosure Description	Location
S1.49	Entity-specific metrics - An entity shall provide disclosures about metrics taken from a source other than IFRS Sustainability Disclosure Standards.	About the Report (Page 2)
S2.33-37	Climate-related targets - An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. In identifying and disclosing the metrics used to set and monitor progress towards reaching a target described in S2.33–34, an entity shall refer to and consider the applicability of cross-industry metrics and industry-based metrics, including those described in an applicable IFRS Sustainability Disclosure Standard, or metrics that otherwise satisfy the requirements in IFRS S1.	Sustainability Governance (Pages 3 - 4) Material Topics, Targets and Performance (Pages 5 - 6) Energy and Climate Change (Pages 14 - 16) Towards Net Zero (Page 20)
General Requirements		
S1.54; S1.55a; S1.56; S1.58a; S1.59	Sources of Guidance - In identifying climate-related risks and opportunities that could reasonably be expected to affect an entity’s prospects, an entity shall apply IFRS Sustainability Disclosure Standards. In identifying applicable disclosure requirements about a sustainability-related risk or opportunity that could reasonably be expected to affect an entity’s prospects, an entity shall apply the IFRS Sustainability Disclosure Standard that specifically applies to that sustainability-related risk or opportunity. In addition to the IFRS Sustainability Disclosure Standards, an entity shall refer to and consider the applicability of the disclosure topics in the SASB standards for the identification of climate-related risks and opportunities. In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, the entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB standards.	About the Report (Page 2)
S1.60; S1.62; S1.B47	Location of disclosures - An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general-purpose financial reports.	Connectedness of Climate-Related Disclosures with Financial Statements (Page 33)
S1.64	Timing of reporting - An entity shall report its climate-related financial disclosures at the same time as its related financial statements and cover the same reporting period as the related financial statements.	About the Report (Page 2) GRI Content Index (Page 37)
S1.70, S1.B53	Comparative information - An entity shall disclose comparative information in respect of the preceding period for all amounts and other relevant information disclosed in the reporting period.	Energy and Climate Change (Pages 14 - 16)
S1.72	Statement of compliance - An entity whose climate-related financial disclosures comply with all the requirements of IFRS Sustainability Disclosure Standards shall make an explicit and unreserved statement of compliance.	About the Report (Page 2)
Judgements, Uncertainties and Errors		
S1.74	Judgements - An entity shall disclose information about the judgements that it has made in the process of preparing its climate-related financial disclosures.	Climate-related Risks and Opportunities (Pages 17 - 19)
S1.77; S1.78	Measurement uncertainty - An entity shall disclose information about the most significant uncertainties affecting the amounts reported in its climate-related financial disclosures.	Climate-related Risks and Opportunities (Pages 17 - 19) Climate Risk Model: Assumptions and Limitations (Page 33) Connectedness of Climate-Related Disclosures with Financial Statements (Page 33)

Code	Disclosure Description	Location
S1.83; S1.B58(a)-(b)	Errors - An entity shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed unless it is impracticable to do so.	GRI Content Index (Page 37)
IFRS INDUSTRY-BASED GUIDANCE ON CLIMATE-RELATED DISCLOSURES (VOL. 36 REAL ESTATE)		
Energy Management		
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector.	Key ESG Data Summary (Page 35)
IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector.	Key ESG Data Summary (Page 35)
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector.	11% of data centres certified to ENERGY STAR
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy.	Economic Performance (Page 9)
Water Management		
IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector.	Key ESG Data Summary (Page 35)
IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector.	Key ESG Data Summary (Page 35)
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks.	Water Management (Pages 21 - 22)
Management of Tenant Sustainability Impacts		
IF-RE-410a.3	Discussion of approach to measuring, incentivising and improving sustainability impacts of tenants.	Strong Partnerships (Pages 10 - 11)
Climate Change Adaptation		
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks.	Climate-related Risks and Opportunities (Pages 17 - 19)
Activity Metrics		
IF-RE-000.A	Number of assets, by property sector.	Key ESG Data Summary (Page 34)
IF-RE-000.B	Leasable floor area, by property sector.	Key ESG Data Summary (Page 34)
IF-RE-000.C	Percentage of indirectly managed assets, by property sector.	Key ESG Data Summary (Page 34)
IF-RE-000.D	Average occupancy rate, by property sector.	Key ESG Data Summary (Page 34)