

A large, stylized graphic on the left side of the page. It features a dark blue background with a grid of small white plus signs. A large, light purple arrow shape points to the right, overlapping the grid. The arrow has a white outline and a slight shadow effect.

Annual Report and Accounts 2023

Basis of Reporting

Sustainability and Health and Safety

Basis of Reporting

Introduction

Our approach to performance reporting applies to our Streamlined Energy and Carbon (SECR) reporting found within our Annual Report & Accounts, European Public Real Estate Association (EPRA) Sustainability Best Practice Recommendations (sBPR) reporting, our Sustainability Performance Report and other metrics disclosed by GPE such as the Sustainability Accounting Standards Board (SASB).

Scope and Reporting Boundary

The information has been prepared using the 'operational control' approach based on guidance issued by The Greenhouse Gas Protocol, UK Government's Environmental Reporting Guidelines and Health and Safety Executive (HSE) Guidance.

Our reporting covers the period from 01 April 2022 to 31 March 2023. This period aligns to our financial reporting and our other voluntary sustainability disclosures. This includes all buildings on a 100% basis which are joint ventures where GPE have operational control.

Prior year metrics are reported alongside the current reporting period, providing a comparator against this reporting year.

Independent Assurance

We have worked with Deloitte LLP to provide "limited assurance" on a number of key performance indicators and the associated data behind that performance. The KPIs that are subject to assurance are highlighted in our Reported Metrics tables within our Annual Report and Sustainability Performance Report. The Deloitte Independent Assurance Statement can be found on the Governance pages of our website and has been carried out in line with ISAE 3000 (Revised) and ISAE 3410.

Reporting Portfolios

Operational Buildings

The operational control approach reflects our influence over energy consumption and covers 75% of our portfolio by floor area or 33 buildings, including our head office. 33 Cavendish Square, W1, is GPE's Head Office, and although not owned or managed by us, we still report utility consumption against it.

Exclusions

Excluded from our EPRA sBPR reporting are buildings where Full Repairing and Insuring (FRI) leases are in place as customers are wholly responsible for managing their building. We also do not include Retail spaces in our reporting. Where a property is owned by the Group but managed by other managing agents on our behalf these are considered to fall outside the scope of this reporting.

Extending data coverage to include FRI and customer-procured energy is an area that we continue to address as part of Our Roadmap to Net Zero. We have estimated this consumption and disclosed it for the third year in a row as part of our carbon footprint (category 13 –

downstream leased assets) on [page 52 of our Annual Report](#). We do however include customer utility consumption sub-metered from landlord purchased supplies.

Whilst FRI properties are excluded from our reporting scope, 95/96 New Bond Street has been included until October 2022 when electricity supplies transferred to the customer following the resolution of metering issues.

In addition, the following buildings are excluded from our reporting scope:

- Orchard Court, W1. This is excluded from our operational portfolio due to ongoing metering challenges which we are working with the supplier and UKPN to resolve.
- 6/10 St Andrew Steet, EC4. This building was purchased with vacant possession in May 2022 and is in GPE's development pipeline. Any consumption is reported separately within our development figures.
- 50 Finsbury Square, EC2. This building underwent major construction during the reporting period. It was sold upon completion in February 2023 and so did not enter the operational portfolio.

Intensity metric

For our Operational Buildings, we utilise the Gross Internal Area (GIA) of the space to provide consistent reporting year-on-year and the ability to benchmark our portfolio through an intensity metric. GIA is calculated through on-site surveys as our preferred source of data, however where properties are unavailable for survey, we utilise existing documentation such as insurance records or as built information. Where this is not available estimates are made based on the best available sources of data such as marketing material or other publicly available information such as planning applications.

For our Scope 1 and 2 intensity metric, Common Parts Area is used. This is Net Internal (Lettable) Area subtracted from Gross Internal Area.

Like-for-like analysis

In line with EPRA sBPR guidelines, we report our like-for-like portfolio that covers buildings that have been consistently in operation for the data period specified, e.g., not acquired, sold, or developed during either of the reporting periods for 24 months.

Definitions

- **Managed:** where GPE own the building and also manage the facility with regards to the functionality, comfort, safety, sustainability and efficiency of the space
- **Landlord:** refers to GPE as owner of the space
- **Occupied:** a space that is owned by GPE but occupied by one of our customers (tenants) through leasing arrangements
- **Common Parts Area:** areas of a whole building that are managed and operated by GPE, including receptions, access corridors, lifts, stairwells etc. and are not demised to a customer
- **Submetered:** the practice of splitting the measurement of gas, electricity and/or water from the whole building down to separate demises, floors or circuits to support the management of energy efficiency and reporting practices
- **Shared Areas:** where whole buildings are multi-tenanted but certain spaces can be used by all Customers (tenants) such as bookable meeting rooms and social areas such as cafes
- **Floor Area:** GPE utilises Gross Internal Area (GIA) as outlined above

Development Pipeline

We provide additional information in relation to the development portfolio due to the impact of construction activities on our carbon footprint. This includes data on energy, carbon, water, waste, building certification and health and safety data.

We define our Developments as Major – our typical Headquarters repositioning projects both new build and major refurbishments – and Minor – our smaller refurbishments either whole building or on floor fitouts.

The diversity of our development pipeline means that we have several minor fit-out projects throughout the year as well as major development projects. We completed our 50 Finsbury Square, EC1, development (which was subsequently sold in the reporting period) and continued deconstruction activities on our 2 Aldermanbury project, EC1. The performance of both, and the minor projects, is included within the Development-related KPIs.

Exceptions, Variations and Restatement

Some of our 2021/22 figures have been re-stated to account for the replacement of some estimated data with actual data where it is now available to ensure it is accurate and comparable between years. Our restatement threshold is 1%. These adjusted figures were not assured as part of our year end processes this year.

In some cases, we have used different metrics or assumptions to calculate impacts:

Due to constraints of collecting data at the end of the reporting year, there was an increase the percentage of supplies estimated. Based on utility type, these estimations were as follows:

- 2.47% of landlord purchased electricity
- 0.8% of landlord purchased gas
- [1.0% of landlord purchased water
- 80% of self-generated renewable electricity
 - Self-generated solar PV at Hanover Square was estimated for the entire reporting period due to a faulty meter. We have estimated an annual generation of 6,771kWh for the site, based on the operation and maintenance manual of the system.
- Some of our 2021/22 data has been restated due to actual data having been obtained to fill gaps which were previously estimated. These are footnoted within the Carbon footprint table. These have also been footnoted within the Streamlined Energy and Carbon Disclosure (SECR) table on page 51 of our Annual Report and Accounts.
- Floor area (Gross Internal Area) was restated at a number of properties where measured surveys had taken place during the year and accurate GIA now known. In previous years, GIA (and therefore landlord-controlled common parts area) was sourced from insurance records or estimated.

During the reporting period, our like-for-like portfolio analysis excluded the following buildings:

- 1 Newman Street, W1. We do not hold 24 months of data for this building as it was a development project that re-entered the portfolio in July 2021.
- 6, 7/8, 9/10 Market Place, W1, which were sold in June 2022.
- 95/96 New Bond Street, W1S, which was an FRI property for majority on 2022 and returned to FRI status in October 2022 during the current reporting period.
- 2 Aldermanbury Square (formerly City Place House), EC1, which underwent major demolition during the reporting period.

Normalisation and Intensity

We measure carbon and energy intensity by reference to consumption per m². We recognise that this may not always reflect the occupancy level of the building, which may also have an impact on the level of usage. Resource usage per m² is calculated using gross internal area (common parts areas plus net lettable area).

The data is normalised to reflect the disposal and acquisition of properties during each reporting period. During the year, 6, 7/8, and 9/10 Market Place, W1, were sold on 22 June 2022 with data reported up until the sale date. 50 Finsbury Square was sold on 8 February 2023, following practical completion of the development project.

There were two acquisitions during the year. 6-10 St Andrews Street, EC4, was purchased on 13 May 2022, with consumption included within our development pipeline reporting. 2 Cathedral Street, SE1, was purchased on 23 May 2022 and is excluded from our reporting as it is let on a Full Repairing and Insuring (FRI) lease meaning that GPE do not have management control.

In order to calculate total normalised water consumption for each reporting period we have used the total common areas plus net lettable area for all properties consuming water.

Reported Metrics

Environment

- **Utilities**

Electricity

- **KPIs – Assured and Other**
 - Absolute energy consumption, absolute energy intensity (Scope 2 and 3)
 - Indirect energy refers to electricity generated elsewhere and consumed at building level
 - Energy Intensity Metric (kWh/m²/year) is calculated by dividing the Total Building Energy (electricity and fuel (gas)) by the building GIA
- **Reporting Boundaries**
 - Operational and Development Pipeline
- **Disclosure Alignment**
 - SECR, EPRA, SASB
- **Data and Collection Methods**
 - We recognise that utility data comes in various different forms and can often dictate our ability to report within certain timeframes. To that end we utilise the following utility data hierarchy:
 - Automatic Meter Readings
 - Manual Meter Readings
 - Actual and Estimated Invoice Data
 - Estimations based on historic performance
 - We recognise that manual processes are often prone to error, therefore we have addressed this risk by proactively investing into automated metering systems, smart metering and digital twin technologies, all of which sit part of a wider business strategy to automate and collect all of our data within a wholly owned data warehouse. Full ownership of our data will further improve data accuracy and visibility.
 - Our energy bureau service is responsible for collecting and collating utilities information, providing commentary on trends and raising issues with data collection
 - Our facilities management contractors are responsible for conducting monthly meter readings where required

- Within our Development Pipeline utilities data is tracked by our Contractor partners in their own data platforms, such as Smartwaste or Optimise, or where that is not available we provide tracking templates. We are currently in the process of working with our own data partner, QFlow, to update their platform to track gas, electricity and water data.
 - To support our market-based emissions reporting confirmation is provided by our Energy Broker, Brook Green, that our purchased electricity is generated through renewable tariffs. We also request evidence of the utilities contract or Renewable Energy Certificate in line with the GHG Protocol Scope 2 Guidance Quality Criteria.
- **Estimations**
 - Landlord electricity consumption at Alfred Place was estimated based on manual meter reads as a non-MPAN meter was present at this site
- **Other Relevant Items**
 - Self-generated renewable energy can be attribute to the following buildings in the reporting year – 1 Newman Street and Hanover Square
 - As with incoming utilities we follow a hierarchy of data quality with regards to energy produced on our sites. Where available we utilise direct output from the generation system, as is the case for 1 Newman Street. During the reporting period there have been issues with the metering equipment at Hanover Square and as such energy produced has been estimated based on the size of the PV array, its efficiency, orientation, and weather files to model the output. The model is the recognised European Commission JRC Photovoltaic Geographical Information System

Gas

- **KPIs – Assured and Other**
 - Absolute energy consumption, absolute energy intensity (Scope 1 and 3)
 - Direct energy refers to Gas consumption and refrigerant leakage at building level
- **Reporting Boundaries**
 - Operational and Development Pipeline
- **Disclosure Alignment**
 - SECR, EPRA, SASB
- **Data and Collection Methods**
 - As above for Operational Portfolio gas consumption
 - Refrigerants and their associated losses (kilograms) are calculated through service records and invoices for top up gases

- For the Development Pipeline, on-site gas use is minimal as most Contractor Partners are committed to fossil fuel free sites but where it is used it is captured in data platforms and tracking templates
 - From 1st September 2022, our gas contract changed from biogas to carbon offset gas.
- **Estimations**
 - None
- **Exceptions and Variations**
 - None
- **Other Relevant Items**
 - None

Water

- **KPIs – Assured and Other**
 - Absolute water consumption/treatment, absolute water intensity
 - Building Water Intensity is calculated by dividing Total Municipal Water withdrawn by total GIA of buildings where GPE supplies water. This differs from the GIA used for Energy intensities, as we do not supply water to our entire operational portfolio.
- **Reporting Boundaries**
 - Operational Portfolio and Development Pipeline
- **Disclosure Alignment**
 - SECR, EPRA, SASB
- **Data and Collection Methods**
 - All water data reported in this report covers freshwater withdrawn from mains supply.
 - For operational portfolio, water consumption (m³) from supplier invoices and manual meter reads
 - For development pipeline, water consumption (m³) from supplier data for major and minor projects
- **Estimations**
 - None
- **Exceptions and Variations**
 - None
- **Other Relevant Items**
 - Municipal water in the EPRA reporting tables refers to Potable water consumption

- **Carbon**
 - **KPIs – Assured and Other**
 - Scope 1, 2 and 3 emissions as outlined in the table below
 - GHG Emission Intensity from building energy consumption (kgCO₂e/m²) is calculated by dividing Total direct and indirect greenhouse gas emission (location-based) (emissions associated with purchased landlord energy and sub-metered energy occupier consumption but excluding refrigerant gases, business travel, water and waste disposal) by total GIA
 - **Reporting Boundaries**
 - Corporate, Operational Portfolio and Development Pipeline
 - **Disclosure Alignment**
 - GHG Protocol, SECR, EPRA, SASB
 - **Data and Collection Methods**

Scope and Category	Activity	Methodology	Emissions Factors
Scope 1			
	Natural Gas	Gas consumption (kWh) from automated metering systems, invoices and manual meter reads. If no data available, then consumption has been estimated for the period based on previous known data for 2022. Consumption data is multiplied by UK Government GHG Conversion Factors.	Gaseous Fuels – Natural Gas – 0.18 kgCO ₂ e / kWh (Gross CV)
	Refrigerants	Kilogram (kg) lost calculated from service records and invoices for top up gases, and multiplied by UK Government GHG Conversion Factor for the relevant gas type	Various Refrigerant and Other – Product Dependent
Scope 2			
	Electricity Consumed Landlord	Electricity consumption (kWh) from automated metering system, invoices and manual meter reads. If no data available, then consumption has been estimated for the period based on previous known data for 2021. Consumption data multiplied by UK Government GHG Conversion Factors for location-based emissions and supplier factors for market-based emissions.	Location Based UK Electricity – 0.19338 kgCO ₂ e / kWh Market Based – Brook Green – 0 kgCO ₂ e / kWh

Scope and Category	Activity	Methodology	Emissions Factors
Scope 3			
1. Purchased Goods and Services	Fuels used in construction	Volumes taken from supplier data, and multiplied by the UK Government GHG Conversion Factors for relevant fuel type.	Gaseous Fuels – LPG – 2.929 kgCO ₂ e / kg Liquid Fuels – Diesel (100% mineral oil) – 2.7 kgCO ₂ e / litre
	Operational Procurement incl. maintenance and repair materials and services	Spend data for managed properties categorised according to EPA's supply chain emissions factors 2016. Improved data coverage in 2023 enabled greater inclusion of relevant spend categories.	EPA (United States Environment Protection Agency) – Supply Chain Emission Factors for US Industries Commodities 2016
	Water consumption during construction	Water consumption (m ³) from supplier data for major and minor projects, and multiplied by the UK Government GHG Conversion Factors for water supply and water treatment.	UK Water Supply – 0.149 kgCO ₂ e / m ³ UK Water Treatment – 0.272 kgCO ₂ e / m ³
	Water consumption in standing assets	Water consumption (m ³) from supplier invoices and manual meter reads, and multiplied by the UK Government GHG Conversion Factors for water supply and water treatment.	UK Water Supply – 0.149 kgCO ₂ e / m ³ UK Water Treatment – 0.272 kgCO ₂ e / m ³
	Electricity consumption during construction	Water consumption (m ³) from supplier invoices and manual meter reads, and multiplied by the UK Government GHG Conversion Factors for water supply and water treatment. Electricity consumption (kWh) from supplier data, and multiplied by the UK Government GHG Conversion Factors for electricity.	Location Based UK Electricity – 0.19338 kgCO ₂ e / kWh Market Based – Ecotricity – 0 kgCO ₂ e / kWh
2. Capital Goods	Construction materials and services for new developments	Total embodied carbon per asset calculated using GPE and Arup's known embodied carbon assessments (kgCO ₂ e/m ²) and assigned proportionately to the days of construction in the year compared to the total construction period.	Emissions factors taken from Whole Life Carbon Assessments produced in line with RICS Professional Statement
	Construction materials and services for refurbishments	Total embodied carbon per asset calculated using GPE and Arup's known embodied carbon assessments (kgCO ₂ e/m ²) and assigned proportionately to the days of construction in the year compared to the total construction period	New Build 662 kgCO ₂ e / m ² GIA Refurb – 270 kgCO ₂ e / m ² GIA

Scope and Category	Activity	Methodology	Emissions Factors
3. Fuel and energy related activities	Well to Tank and T&d from electricity	Calculated based on actual Scope 2 data with relevant UK Government GHG Conversion Factors applied.	WTT UK Generation – 0.04625 kgCO ₂ e / kWh WTT T&D – 0.00423 kgCO ₂ e / kWh
	Well to tank from natural gas	Calculated based on actual Scope 1 data with relevant UK Government GHG Conversion Factors applied.	WTT Gaseous Fuels – Natural Gas – 0.0311 kgCO ₂ e / kWh (Gross CV)
4. Upstream Transportation and Distribution	Transport of construction materials for developments and refurbishments	Distance & emissions data provided by supplier for 50 Finsbury Square and 2 Aldermanbury Square. Transport emissions have not been included for minor projects, as these are included within the estimated procurement spend emissions.	Delivery Vehicles – Diesel – All HGVs – Average Laden – 1.43329 kgCO ₂ e / mile
	Waste generated during construction	Waste data from supplier data, and multiplied by the relevant UK Government GHG Conversion Factors.	Waste Disposal Average Construction – Open Loop – 0.985 kgCO ₂ e / tonne Aggregates - Landfill – 1.234 kgCO ₂ e / tonne
5. Waste generated in operations	Waste generated during demolition	Waste data from supplier data, and multiplied by the relevant UK Government GHG Conversion Factors.	Waste Disposal Average Construction – Open Loop – 0.985 kgCO ₂ e / tonne Aggregates - Landfill – 1.234 kgCO ₂ e / tonne
	Waste generated in operations	Waste data from supplier data, and multiplied by the relevant UK Government GHG Conversion Factors.	Recycling and Recovery Waste – 21.280 kgCO ₂ e / tonne Hazardous Waste – 21.280 kgCO ₂ e / tonne
6. Business Travel	Air, rail and taxi travel	Taken from employee travel booking and expense system, monthly invoices from private cab and courier company for employees, and employee travel surveys for our Community Day, with relevant UK Government GHG Conversion Factors applied.	Flights (With Radiative Forcing*) Short Haul – Economy: 0.15102 kgCO ₂ e / tonne

Scope and Category	Activity	Methodology	Emissions Factors
			<p>Long Haul – Business Class: 0.42882 kgCO₂e / tonne</p> <p>Long Haul – Premium Economy: 0.23659 kgCO₂e / tonne</p> <p>International – Business Class: 0.40781 kgCO₂e / tonne</p> <p><u>Rail</u></p> <p>National rail: 0.03549 kgCO₂e / tonne</p> <p>International rail: 0.00446 kgCO₂e / tonne</p> <p>London Underground: 0.02781 kgCO₂e / tonne</p> <p><u>Taxi</u></p> <p>Regular: 0.20826 kgCO₂e / km</p> <p>Black Cab: 0.30624 kgCO₂e / km</p> <p><u>Cars</u></p> <p>Average car: 0.170824 kgCO₂e / km</p>
7. Employee Commuting	GPE employees working from home	Emissions associated with working from home using EcoAct methodology, with a 72% factor applied to account for hybrid working model. The 72% factor was calculated as per employee survey carried out in 2022 given the average time spent working from home as well as observable behaviour in line with GPE hybrid working policy.	Homeworking Emission White Paper (EcoAct 2020) Relevant UK Electricity and Gas emissions factors
	GPE employee commuting	Employee commuting survey carried out in 2022 with 56% response rate, with distances multiplied by relevant UK Government GHG	

Scope and Category	Activity	Methodology	Emissions Factors
		Conversation Factors based on an average of 3.6 days in spent working in the office due to the hybrid model.	
11. Use of Sold Products	Expected lifetime energy consumption of assets sold during the reporting year	All assets sold in during the reporting period which were either developed or significantly refurbished by GPE were assumed to have a lifetime of 60 years, starting from the year of completion. The last full year of energy consumption of each asset was extrapolated for the remaining lifetime of the asset and converted to CO ₂ e using projections of the UK's future grid, provided by the UK BEIS. Four properties (6, 7/8, 9/10 Market Place and 50 Finsbury Square) sold in 2023 reporting period.	BEIS Projected UK Grid Carbon Intensity 2023-2083
12. End of life treatment of Sold Products	Waste generated from demolition/deconstruction of sold assets	All assets sold during the reporting period which were either developed or significantly refurbished by GPE were assumed to be demolished at end-of-life, which is assumed to be in 60 years' time. Four properties (6, 7/8, 9/10 Market Place and 50 Finsbury Square) sold in 2023 reporting period.	ISTUT/RICS Demolition intensity – 3.4 kgCO ₂ e / m ² GIA
13. Downstream leased assets	Customer electricity consumption (landlord-procured)	Electricity consumption (kWh) from customer sub-meter data, and multiplied by the UK Government GHG Conversion Factors for electricity.	Location Based UK Electricity – 0.19338 kgCO ₂ e / kWh
	Customer electricity consumption (customer-procured)	Actual consumption (kWh) data provided by customers used where this is available, this accounted for 16% of the 2022/23 total (2021/22: 0%). Where actual consumption data is not available, offices used an intensity based on GPE actual electricity data and floor areas, whereas other asset types used CIBSE benchmarks multiplied by floor areas to estimate consumption. Consumption was then multiplied by the UK Government GHG Conversion Factors.	Location Based UK Electricity – 0.19338 kgCO ₂ e / kWh

*Radiative Forcing is associated with emissions at higher altitudes and results in a higher global warming potential. Air travel CO₂ emissions are multiplied by the radiative forcing factor to account for the higher global warming potential from emissions released at higher altitudes.

Corporate travel data for the financial year included within our reported Scope 3 GHG emissions includes air travel, domestic train journeys, taxis, personal car mileage and public transport journeys that have been expensed for all direct GPE employees. Data is collected from expensed travel, bookings made through a third-party travel booking provider, monthly invoices from a private cab and courier company, and internal employee travel surveys.

We have also included carbon emissions from home working and employee commuting to the office within our Scope 3 emissions reporting. We used a company-wide online survey to understand how many days employees typically commuted to the office and what type of transport their typical journey involves.

For employee travel and commuting, travel distances for calculating emissions per journey were manually calculated using the resources below:

- Where sufficient information was available, business-related rail mileages was calculated using an online rail mileage calculator: www.lner.co.uk/tickets-savings/thebest-way-to-travel/our-commitmentto-the-environment/#calculator
- Where insufficient information was available, a proxy of 0.10001651209 kgCO₂e was assumed per GBP spent. This is based on GPE's business travel emissions calculation from the previous reporting year 2021/22.
- Business related air mileage was calculated using an online air miles calculator: <https://www.airmilescalculator.com/distance/>
- Business related mileage from TfL public transport was assumed to take place within London Zone 1, as all GPE buildings are located within Zone 1. The distance between East London to West London in Zone 1 is approx. 6 miles with a single journey price of £2.80. Therefore, a TfL price of £0.46 per mile travelled was applied. Mileage travelled and corresponding carbon emissions were derived by applying the £0.46 per miles travelled to the amount expended.
- Business related mileage in Black Cabs or Taxis were calculated using a median price of £8.20 per mile travelled using the price bands provided by TfL: <https://tfl.gov.uk/modes/taxis-and-minicabs/taxi-fares>
- Where information was insufficient to determine the mode of travel, assumptions were made based on the following boundaries:

Amount expended < £15.20	TfL travel (£15.20 as TfL Day Anytime Travelcard)
Amount expended >£15.20, but <£35	Taxi travel
Amount expended >£35, but <£300	Train travel
Amount expended >£300	Air travel

- **Estimations**
 - All estimations made regarding corporate business travel are detailed above.
- **Exceptions and Variations**
 - None
- **Other Relevant Items**
 - None

- **Waste**
 - **KPIs – Assured and Other**
 - Total waste generated, waste reused/recycled/recovered/diverted from landfill
 - **Reporting Boundaries**
 - Operational Portfolio and Development Pipeline
 - **Disclosure Alignment**
 - SECR, EPRA, SASB
 - **Data and Collection Methods**
 - GPE rely on a third-party contractor for capturing waste data and reporting this to us. Accuracy of the waste data depends on the method of waste collection at the building as some smaller buildings use ‘on street’ bag collections where an estimate of 5kg per bag is applied, aligned with industry standards. Larger buildings with space for onsite waste segregation have onsite weighing scales through the ‘Think Green’ platform and therefore have high data accuracy.
 - Key waste streams reported on include paper, cans, plastic contains, biodegradable, cardboard, glass, compostable, toners and electronic
 - End destination treatment includes Reuse, Recycling, Anaerobic Digestion, Material Recovery, Incineration and Landfill
 - Waste data from the development portfolio is provided either directly from our contractors or captured within an online Power BI solution that uses scanned waste ticket data from our contractors to derive waste information.
 - **Estimations**
 - In some instances, waste data is estimated due to the difficulty in measuring the weight of waste where no weighing facilities are available. For the following waste streams, weight is estimated based on benchmarks from our waste provider dependent on the volume of the receptacle the waste is collected in:
 - Glass
 - Food Waste
 - Cardboard
 - Coffee Waste
 - Security Paper
 - Coffee Cups
 - **Exceptions and Variations**
 - None
 - **Other Relevant Items**

- Non-hazardous waste is any waste that does not cause harm to people or the environment
 - Hazardous waste is any material that contains substances, or have properties, that might make it harmful to human health or the environment
- **Sustainable Assets**
 - **KPIs – Assured and Other**
 - % of assets certified against sustainable building ratings
 - **Reporting Boundaries**
 - Whole portfolio including buildings let on FRI leases
 - Certification is reported against the NIA for the building taken from our leasing database and based on-site surveys, leasing and insurance information
 - **Disclosure Alignment**
 - EPRA, SASB
 - **Data and Collection Methods**
 - Building assessments and certifications include:
 - BREEAM – a building assessment methodology that focuses on the holistic sustainability performance of the space targeting areas such as materials, waste and pollution
 - Ska – an environmental performance assessment focusing specifically on non-domestic fitout projects targeting energy, transport and wellbeing
 - Ecohomes – a building assessment methodology that focussed on holistic sustainability performance specifically for residential dwellings
 - EPC – an Energy Performance Certificate outlining how energy efficiency the building or demise is, estimated energy costs and performance related features
 - Measurements for each of these certifications are based on the designed, built and operating performance of each of the assets and/or spaces and are provided by the 3rd party assessment body or an organisation acting on their behalf.
 - Information used to support the certification includes architectural drawings, material specifications, schematics, as-built photographs, performance tests and technical statements. Further detail can be found on each of websites for specific certification bodies.
 - The metric is calculated by dividing the certified floor area by total portfolio NIA.

- **Estimations**
 - None
- **Exceptions and Variations**
 - Floor area is calculated using Net Internal Area
- **Other Relevant Items**
 - None

Health and Safety

We measure and report on our health and safety performance across key areas including our:

- **Employees** – ensuring the health, safety and welfare of all employees measuring time lost due to absence which may occur from an health and safety incident (including RIDDORs*)
- **Managed Portfolio** – ensuring the safety and wellbeing, of our customers and members of the public, assessing RIDDOR reportable incidents and accidents
- **Development Portfolio** – ensuring our principal contactors are working without risks to health and safety, assessing RIDDOR reportable incidents and accidents

*Excludes incidents occurring in FRI (Full Repairing and Insurance leases), Retail, customer demised spaces (unless within GPE fully managed buildings), near miss, and incidents involving third party contractors.

Health and safety performance reporting definitions

RIDDOR – as stated in the HSE Guidance for Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 – GPE report injuries for the following:

- The death of any person from work related activities
- Specified Injuries to workers
- Injuries to workers which result in their incapacitation for more than 7 days
- Injuries to non-workers which result in them being taken directly to hospital for treatment, or specified injuries to non-workers which occur on hospital premises

Injury definitions within GPE policy for health and safety performance, aligned to HSE Guidance

- Fatality – resulting from work place occupational activities
- Minor Injury (under 7 day) – work related incident, not reportable to the (RIDDOR), sustained injury
- Over 7 Day Injury / Lost time injury – resulting in an accident, reportable to RIDDOR

Metrics

- Injury rates = (No of injuries, divided by person hours worked times by 100,000)
- Lost day rate = (No of lost time days, divided by person hours worked, times by 100,000)
- Absentee rates = (No of employee absence days, divided by total number of days worked)

- Work related fatalities
- Enforcement Notices or fines
- Reportable injuries/incidents (as defined by RIDDOR see above)
- Minor injury (under 7 days absent from work)

Data is collated from our key areas including:

Employees

- Includes all employees directly employed by the company on full time, part time and fixed term contracts
- Excludes individuals working as contractors on behalf of GPE, accidents involving contractors are recorded under managed or development portfolio depending on their place of work, for contractors based at head office, this will be reported under Managed portfolio.

Managed Portfolio

- Covers all managed properties (excluding FRI), employees and members of public visiting those buildings, totalling 35 buildings, covers all building owner demised/common areas, unless within our fully managed buildings which covers the whole building

Development Portfolio

- Includes all developments where a Principal Contractor has been appointed.

Online data systems utilised for reporting

- Accidents/incidents are reported on our online H&S risk management system, QUOODA, assessed by the health and safety team and all recorded data is reported to Board, Exec Com and H&S Committee on a quarterly basis respectively
- Our online HR system BoB is used to record employee absence data through sickness and work related injuries

Hours worked

- Total days worked figure is obtained from employee numbers on BoB multiplied by 47 working weeks. The figure will not take into account new starters or leavers. However, it is accepted that the impact on the final ratio is very limited.
- The total hours worked figure is obtained from the total days worked multiplied by 8 hours. There are a few staff who work reduced hours however it is accepted that this has limited impact on any final figures.
- The total number of employee days off work due to illness/injury figure is obtained from the sickness absence reporting on BoB. Please note that this figure does not factor in compassionate leave which may be discretionary.