

# GRI INDEX

GWLRA has reported the information cited in this GRI content index for the period January 1, 2022 to December 31, 2022 with reference to the GRI Standards. GRI 1 used – GRI 1: Foundation 2021.

GRI 2 – General Disclosures (2021)		Section/Location	Annual Review Page
<b>1. The Organization and Its Reporting Practices</b>			
2-1	Organizational details	2022 Annual Review – Our Approach to Reporting, Who We Are, GWLRA website	2, 3, <a href="#">website 1</a> , <a href="#">website 2</a>
2-2	Entities included in the organization's sustainability reporting	2022 Annual Review – Our Approach to Reporting GWLRA's financial reporting is consolidated and reported under its parent company, Canada Life.	2
2-3	Reporting period, frequency and contact point	2022 Annual Review – Our Approach to Reporting, back cover GWLRA's financial reporting is consolidated and reported annually by its parent company, Canada Life.	2, <a href="#">back cover</a> , <a href="#">website</a> (p. 87)
2-4	Restatements of information	In 2022, GWLRA has not made any restatements for previous reporting periods.	N/A
2-5	External assurance	2022 Annual Review – Our Approach to Reporting, Data Tables, GWLRA website GWLRA's environmental data for its office and residential portfolios is assured and publicly reported through its parent company's, Great-West Lifeco, CDP report.	2, 28-29, <a href="#">website</a>
<b>2. Activities and Workers</b>			
2-6	Activities, value chain and other business relationships	2022 Annual Review – Our Approach to Reporting, Who We Are In 2022, there were no other significant changes to the organization or supply chain.	2, 3, <a href="#">website 1</a> , <a href="#">website 2</a>
2-7	Employees	2022 Annual Review – Data Tables	30-31
2-8	Workers who are not employees	2022 Annual Review – Data Tables In 2022, there were no other significant fluctuations in the number of workers who are not employees.	30-31
<b>3. Governance</b>			
2-9	Governance structure and composition	2022 Annual Review – Corporate Governance GWLRA is a wholly owned subsidiary of The Canada Life Assurance Company, an entity owned and controlled by Great-West Lifeco Inc, a publicly traded company. Information about GWLRA's Executive team is available on the GWLRA website, while issues of the Board of Directors and Board committees are available on the Great-West Lifeco website.	7, <a href="#">website 1</a> , <a href="#">website 2</a> , <a href="#">website 3</a> , <a href="#">website 4</a>
2-10	Nomination and selection of the highest governance body	Great-West Lifeco's website (see note for 2-9)	<a href="#">website</a> (p. 2)
2-11	Chair of the highest governance body	2022 Annual Review – Corporate Governance, GWLRA website	7, <a href="#">website 1</a> , <a href="#">website 2</a>
2-12	Role of the highest governance body in overseeing the management of impacts	2022 Annual Review – Vision and Strategy, Corporate Governance, GWLRA website	6, 7, <a href="#">website 1</a> , <a href="#">website 2</a> , <a href="#">website 3</a>
2-13	Delegation of responsibility for managing impacts	2022 Annual Review – Our Approach to Reporting, Corporate Governance, GWLRA website	2, 7, <a href="#">website</a>

<b>GRI 2 – General Disclosures (2021)</b>		<b>Section/Location</b>	<b>Annual Review Page</b>
2-14	Role of the highest governance body in sustainability reporting	2022 Annual Review – Our Approach to Reporting	<a href="#">2</a>
2-15	Conflicts of interest	GWLRA website Great-West Lifeco Code of Conduct	<a href="#">website</a> , <a href="#">Code of Conduct</a> (pp. 9-11)
2-16	Communication of critical concerns	GWLRA website	<a href="#">website</a>
2-18	Evaluation of the performance of the highest governance body	2022 Annual Review – Our Approach to Reporting, Performance Scorecard	<a href="#">2</a> , <a href="#">9-10</a>
2-19	Remuneration policies	Canada Life’s website GWLRA follows the remuneration and compensation policies of its parent company, Canada Life.	<a href="#">website</a>
2-20	Process to determine remuneration	Canada Life’s website GWLRA follows the remuneration and compensation policies of its parent company, Canada Life.	<a href="#">website</a>
<b>4. Strategy, Policies and Practices</b>			
2-22	Statement on sustainable development strategy	2022 Annual Review – Message from the President and COO	<a href="#">4-5</a>
2-23	Policy commitments	2022 Annual Review – Operate with Integrity and Trust, GWLRA website	<a href="#">11</a> , <a href="#">website</a>
2-24	Embedding policy commitments	2022 Annual Review – Operate with Integrity and Trust, GWLRA website	<a href="#">11</a> , <a href="#">website</a>
2-25	Process to remediate negative impacts	2022 Annual Review – Supporting a Better, More Sustainable World GWLRA website, Great-West Lifeco’s websites (Code of Conduct, Ethics Hotline)	<a href="#">8</a> , <a href="#">website 1</a> , <a href="#">website 2</a> , <a href="#">website 3</a> (p. 22), <a href="#">website 4</a>
2-26	Mechanisms for seeking advice and raising concerns	2022 Annual Review – Performance Scorecard, Operate with Integrity and Trust GWLRA website, Great-West Lifeco’s websites (Code of Conduct, Ethics Hotline)	<a href="#">9</a> , <a href="#">11</a> , <a href="#">website 1</a> , <a href="#">website 2</a> , <a href="#">website 3</a>
2-27	Compliance with laws and regulations	In 2022, GWLRA had no significant instances of non-compliance with laws and regulations and no fines were paid during the reporting period.	N/A
2-28	Membership associations	2022 Annual Review – Attract and Retain Top Talent, Contribute to Stronger, More Livable Communities, GWLRA website	<a href="#">19-22</a> , <a href="#">website</a>
<b>5. Stakeholder Engagement</b>			
2-29	Approach to stakeholder engagement	GWLRA website	<a href="#">website</a>
2-30	Collective bargaining agreements	2022 Annual Review – Data Tables	<a href="#">30</a>
<b>GRI 3 - Material Topics (2021)</b>			
3-1	Process to determine material topics	2022 Annual Review – Our Approach to Reporting, GWLRA website	<a href="#">2</a> , <a href="#">website</a>
3-2	List of material topics	2022 Annual Review – Vision and Strategy, GWLRA website In 2022, there were no changes to the list of material topics in comparison to the previous reporting period.	<a href="#">6</a> , <a href="#">website</a>
3-3	Management of material topics	See the Topic Standards Index for the management approach of each material topic.	<a href="#">34-36</a> , <a href="#">website 1</a> , <a href="#">website 2</a>

Topic Standards		Section/Location	Annual Review Page
<b>GRI 200: Economic Standard Series</b>			
<b>201 – Economic Performance (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, GWLRA website	<a href="#">6</a> , <a href="#">website 1</a> , <a href="#">website 2</a>
201-1	Direct economic value generated and distributed	2022 Annual Review – Performance Scorecard, Deliver Strong, Long-Term Returns, Data Tables	<a href="#">9-10</a> , <a href="#">12</a> , <a href="#">13</a> , <a href="#">14</a> , <a href="#">15</a> , <a href="#">30-31</a>
201-2	Financial implications, risks and opportunities due to climate change	2022 Annual Review – Minimize Our Environmental Footprint	<a href="#">24-25</a>
<b>203 – Indirect Economic Impacts (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, GWLRA website	<a href="#">6</a> , <a href="#">website 1</a> , <a href="#">website 2</a>
203-1	Infrastructure investments and services supported	2022 Annual Review – Contribute to Stronger, More Livable Communities, GWLRA website	<a href="#">21-23</a> , <a href="#">website</a>
203-2	Significant indirect economic impacts	2022 Annual Review – Contribute to Stronger, More Livable Communities, GWLRA website	<a href="#">21-23</a> , <a href="#">website</a>
<b>204 – Procurement Practices (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Supporting a Better, More Sustainable World, GWLRA website	<a href="#">6</a> , <a href="#">8</a> , <a href="#">website 1</a> , <a href="#">website 2</a>
<b>205 – Anti-Corruption (2016)</b>			
3-3	Management approach	2022 Annual Review – Performance Scorecard, GWLRA website	<a href="#">7</a> , <a href="#">9-10</a> , <a href="#">website</a>
205-2	Communication and training on anti-corruption policies and procedures	2022 Annual Review – Performance Scorecard, Operate with Integrity and Trust, Data Tables, GWLRA website	<a href="#">9-10</a> , <a href="#">11</a> , <a href="#">31</a> , <a href="#">website</a>
<b>206 – Anti-Competitive Behaviour (2016)</b>			
3-3	Management approach	GWLRA website	<a href="#">website</a>
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	In 2022, there were no such legal actions.	N/A
<b>GRI 300: Environmental Standard Series</b>			
<b>302 – Energy (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Minimize Our Environmental Footprint, GWLRA website	<a href="#">6</a> , <a href="#">24-25</a> , <a href="#">website</a>
302-1	Energy consumption within the organization	2022 Annual Review – Data Tables	<a href="#">28</a>
302-3/CRE 1	Energy intensity	2022 Annual Review – Minimize Our Environmental Footprint, Performance Scorecard, Data Tables	<a href="#">9-10</a> , <a href="#">24-26</a> , <a href="#">28</a>
302-4	Reduction of energy consumption	2022 Annual Review – Data Tables	<a href="#">28</a>
<b>303 – Water and Effluents (2018)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Minimize Our Environmental Footprint, GWLRA website	<a href="#">6</a> , <a href="#">24-25</a> , <a href="#">website</a>

Topic Standards		Section/Location	Annual Review Page
303-3	Water withdrawal	2022 Annual Review – Data Tables	<a href="#">29</a>
303-5	Water consumption	2022 Annual Review – Data Tables	<a href="#">29</a>
CRE 2	Building water intensity	2022 Annual Review – Performance Scorecard, Data Tables, GWLRA website	9-10, <a href="#">29</a> , <a href="#">website</a>
<b>305 – Emissions (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Minimize Our Environmental Footprint, GWLRA website	6, <a href="#">24-25</a> , <a href="#">website</a>
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	2022 Annual Review – Data Tables	<a href="#">28</a>
305-2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	2022 Annual Review – Data Tables	<a href="#">28</a>
305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	2022 Annual Review – Data Tables	<a href="#">28</a>
305-4/CRE 3	Greenhouse gas (GHG) emissions intensity	2022 Annual Review – Data Tables	<a href="#">28</a>
305-5	Reduction of greenhouse gas (GHG) emissions	2022 Annual Review – Data Tables	<a href="#">28</a>
<b>306 – Waste (2020)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Minimize Our Environmental Footprint, GWLRA website	6, <a href="#">24-25</a> , <a href="#">website</a>
306-3	Waste generated	2022 Annual Review – Data Tables	<a href="#">28</a>
306-4	Waste diverted from disposal	2022 Annual Review – Data Tables	<a href="#">28</a>
306-5	Waste directed to disposal	2022 Annual Review – Data Tables	<a href="#">28</a>
<b>308 – Supplier Environmental Assessment (2016)</b>			
3-3	Management approach	GWLRA website	<a href="#">website 1</a> , <a href="#">website 2</a>
<b>GRI 400: Social Standard Series</b>			
<b>401 – Employment (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Attract and Retain Top Talent, GWLRA website	6, <a href="#">18</a> , <a href="#">website 1</a> , <a href="#">website 2</a>
401-1	New employee hires and employee turnover	2022 Annual Review – Data Tables	<a href="#">31</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GWLRA website	<a href="#">website</a>
<b>403 – Occupational Health and Safety (2018)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, GWLRA website	6, <a href="#">website</a>
403-1	Occupational health and safety management system	2022 Annual Review – Data Tables, GWLRA website	<a href="#">30</a> , <a href="#">website</a>
403-8/CRE 6	Workers' representation in formal joint management-worker health and safety committees	2022 Annual Review – Data Tables	<a href="#">30</a>
403-9	Work-related injuries	2022 Annual Review – Data Tables	<a href="#">30</a>

Topic Standards		Section/Location	Annual Review Page
<b>404 – Training and Education (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Attract and Retain Top Talent, GWLRA website	<a href="#">6, 18, website</a>
404-1	Average hours of training per year per employee	2022 Annual Review – Data Tables	<a href="#">31</a>
404-2	Programs for upgrading employee skills and transition assistance programs	2022 Annual Review – Attract and Retain Top Talent, Data Tables	<a href="#">18, 31, website</a>
404-3	Percentage of employees receiving regular performance and career development reviews	2022 Annual Review – Attract and Retain Top Talent	<a href="#">18</a>
<b>405 – Diversity and Equal Opportunity (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Performance Scorecard, Attract and Retain Top Talent	<a href="#">6, 9-10, 18, 20</a>
405-1	Diversity of governance bodies and employees	2022 Annual Review – Data Tables, GWLRA website	<a href="#">30, website</a>
<b>406 – Non-Discrimination (2016)</b>			
3-3	Management approach	GWLRA website – 2021 Great-West Lifeco Code of Conduct	<a href="#">website</a> (p. 24)
406-1	Total number of incidents of discrimination and corrective actions taken	In 2022, there were no significant incidents.	N/A
<b>410 – Security Practices (2016)</b>			
3-3	Management approach	GWLRA website	<a href="#">website</a> , see Topic Standard 416, disclosure 3-3
<b>413 – Local Communities (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Contribute to Stronger, More Livable Communities, GWLRA website	<a href="#">6, 21-23, website</a>
<b>416 – Customer Health and Safety (2016)</b>			
3-3	Management approach	GWLRA website – Building Security and Life Safety, Health, Safety and Security	<a href="#">website 1, website 2</a>
416-1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	2022 Annual Review – Data Tables	<a href="#">30</a>
416-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	In 2022, there were no significant non-compliance incidents.	N/A
<b>418 – Customer Privacy (2016)</b>			
3-3	Management approach	2022 Annual Review – Vision and Strategy, Operate with Integrity and Trust, GWLRA website	<a href="#">6, 11, website</a>
<b>417 – Marketing and Labelling/Product and Service Labelling (2016)</b>			
CRE 8	Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation, and redevelopment	2022 Annual Review – Data Tables	<a href="#">29</a>