

9.3 GRI Index

Usage Statement: Tropicalia presents the information cited in this GRI content index for the period from January 1, 2023, to December 31, 2023, using the GRI Standards as a reference. We used GRI 1: Fundamentals 2021 for this report.

GRI 1 used: GRI 1: Fundamentals 2021

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	2030 AGENDA		UNGC
			SDG	Targets	
General disclosures					
1. The organization and its reporting practices					
	2-1 Organizational details	57			
	2-2 Entities included in the organization's sustainability reporting	9, 57			
	2-3 Reporting period, frequency and contact point	57			
	2-4 Restatements of information	N/A			
	2-5 External assurance	At this time, we have chosen not to pursue external verification. The information is substantiated by documents prepared by our employees, including reports, meeting minutes, presentations, and photographs			10
2. Activities and workers					
	2-6 Activities, value chain and other business relationships	9			
	2-7 Employees	25 Note 1	8 - 10	8.5 - 10.3	
	2-8 Workers who are not employees	25 72 Workers who are not employees			
3. Governance					
	2-9 Governance structure and composition	25	5 - 16	5.5 - 16.7	1, 6, 7, 10
	2-10 Nomination and selection of the highest governance body	25	5 - 16	5.5 - 16.7	
	2-11 Chair of the highest governance body	25	16	16.6	
	2-12 Role of the highest governance body in overseeing the management of impacts	25	16	16.7	1, 7, 10
	2-13 Delegation of responsibility for managing impacts	25			1, 7, 10
	2-14 Role of the highest governance body in sustainability reporting	57			1, 7
	2-16 Communication of critical concerns	Critical concerns are usually addressed at the operational level. However, if they pertain to the strategy for environmental and social issues, department heads notify their superiors to ensure these concerns are promptly addressed and/or discussed at the annual Sustainability Committee meeting. Issues that require group review are submitted for the Committee's consideration. During this period, we did not receive any critical communications.			
GRI 2: General Disclosures 2021					
	2-17 Collective knowledge of the highest governance body	When appropriate and necessary, the Sustainability Committee's agenda includes mandatory readings and knowledge-sharing exercises to enhance the group's collective understanding. All Committee members are encouraged to attend industry conferences and workshops to broaden their expertise in their respective fields. Whenever possible, we participate in industry events as speakers or experts.			
4. Strategy, policies and practices					
	2-22 Statement on sustainable development strategy	5			
	2-23 Policy commitments	19, 25	16	16.3	1, 2, 3, 4, 5, 6, 7, 8, 10
	2-25 Processes to remediate negative impacts	The ESMS encompasses plans, policies, and procedures for material issues, outlining the scope of application and responsible parties. SGAS documents are shared with relevant stakeholders upon request and internal approval. Key ESMS documents include local and international regulations and standards, environmental permits, and more.			1, 7, 10
	2-27 Compliance with laws and regulations	There were no recorded instances of non-compliance with applicable laws and regulations.			
	2-28 Membership associations	51			
5. Stakeholder engagement					
	2-29 Approach to stakeholder engagement	25			
	2-30 Collective bargaining agreements	Employees have the right to join labor unions, and this right is protected by Dominican legislation. However, to date, none of our 43 employees have enrolled in collective agreements.	8	8.8	3
Material topics					
GRI 3: Material Topics 2021					
	3-1 Process to determine material topics	57			1, 2, 3, 4, 5, 6, 7, 8, 10
	3-2 List of material topics	57			1, 2
Community Health and Safety					
GRI 3: Material Topics 2021					
	3-3 Management of material topics	25			1, 2, 3, 4, 5, 6, 7, 8, 9, 10
	403-1 Occupational health and safety management system	25	8	8.8	
	403-2 Hazard identification, risk assessment, and incident investigation	25	8	8.8	
	403-8 Workers covered by an occupational health and safety management system	100% of both employees and onsite workers are covered	8	8.8	
	403-9 Work-related injuries	There were no recorded cases of workplace accidents	3 - 8 - 16	3.6 - 3.9 - 8.8 - 16.1	3, 4, 5, 6
	403-10 Work-related ill health	There were no recorded cases of work-related illnesses or injuries	3 - 8 - 16	3.3 - 3.4 - 3.9 - 8.8 - 16.1	

Biodiversity and natural habitat conservation					
	GRI 3: Material Topics 2021	3-3 Management of material topics	9, 25		1, 2, 7, 8, 9, 10
	GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	9, 25 Tropicalia is adjacent to two protected areas (the Banco Navidad and La Plata Marine Sanctuary and Laguna Redonda) and contains fragmented natural habitats. High-biodiversity areas are detailed in the project's EIA, DIA, BMP, and Critical Habitat Assessment. The latter two comply with IFC's Environmental and Social Performance Standard 6.	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5
		304-2 Significant impacts of activities, products and services on biodiversity	9, 25	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5
		304-3 Habitats protected or restored	9, 25 The Critical Habitat Assessment for Tropicalia revealed that it is situated in a highly modified habitat with remnants of natural habitat. These remnants have been georeferenced and identified, and they will be managed according to the mitigation hierarchy.	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5
		304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	9	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5
Efficient Use of Natural Resources and Pollution Prevention					
	GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 7, 8, 9, 10
	GRI 302: Energy 2016	302-4 Reduction of energy consumption	25	7 - 8 - 12 - 13	7.3 - 8.4 - 12.2 - 13.1
	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	25	6 - 12	6.3 - 6.4 - 12.4
		303-2 Management of water discharge-related impacts	25	6	6.3
	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	25	3 - 6 - 11 - 12	3.9 - 6.3 - 6.6 - 6.8 - 6.8 - 11.6 - 12.4 - 12.5
		306-2 Management of significant waste-related impacts	25	3 - 6 - 8 - 11 - 12	3.9 - 6.3 - 8.4 - 11.6 - 12.4 - 12.5
		306-4 Waste diverted from disposal	25	3 - 11 - 12	3.9 - 11.6 - 12.4 - 12.5
Labor and working conditions					
	GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 7, 8, 9, 10
	GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Of 5 senior management positions, 2 are Dominican, none are from the local community.	8	8.5
	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	25 Note 2	5 - 8 - 10	5.1 - 8.5 - 8.6 - 10.3
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	All employees, whether full-time or part-time, are entitled to the same benefits, including life insurance, medical assistance, disability and invalidity coverage, parental leave, among others.	2 - 5 - 8	3.2 - 5.4 - 8.5
		401-3 Parental leave	100% of employees returned to work after parental leave	5 - 8	5.1 - 5.4 - 8.5
	GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Induction training workshop to learn about the corporate Code of Conduct and Internal Work Regulation for 100% of employees.	8	8.2 - 8.5
	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	25 Note 3	5 - 8	5.1 - 5.5 - 8.5
		405-2 Ratio of basic salary and remuneration of women to men	All salaries, whether for full-time or part-time positions, meet or exceed the legal minimum wage. Compensation for all roles is based on experience and position, ensuring equal consideration for both men and women, including in managerial positions.	5 - 8 - 10	5.1 - 8.5 - 10.3
Supplier Management					
	GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 7, 8, 9, 10
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability clauses were included in the main contracts, particularly with the general contractor and construction-related contractors. Eight suppliers were evaluated and selected based on environmental criteria, specifically among the subcontractors for the FST/Promotora ICE project (all contracts managed by BCRD and Sinergo). These suppliers complete an assessment questionnaire from the Project's ESMS to determine risk vis a vis the IFC Performance Standards.		
		308-2 Negative environmental impacts in the supply chain and actions taken	All suppliers must comply with the project's social and environmental standards. Some service providers must be certified by MIMARENA to offer their services (e.g., hazardous waste management).		
	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	See response to 308-1. The questionnaire covers both social and environmental screening issues.	5 - 8 - 16	5.2 - 8.8 - 16.1
		414-2 Negative social impacts in the supply chain and actions taken	See response to 308-2.	5 - 8 - 16	5.2 - 8.8 - 16.1
Human Rights					
	GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination have been reported during this period.	5 - 8	5.1 - 8.8
	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None during this reporting period.	8	8.8
	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	None during this reporting period.	5 - 8 - 16	5.2 - 8.7 - 16.2
	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None during this reporting period.	5 - 8	5.2 - 8.7
Local Development					
	GRI 3: Material Topics 2021	3-3 Management of material topics	19, 25, 37		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
	GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	19, 25, 37 Through Promiches, we support water, waste, and road infrastructure, as well as coastal management improvements, benefiting the local community. Through Fundación Tropicalia, we assist in improving and maintaining school infrastructure.	5 - 9 - 11	5.4 - 9.1 - 9.4 - 11.2
		203-2 Significant indirect economic impacts	19, 25, 37 - Local and national value chains supply chains for both Fundación Tropicalia and Tropicalia, create a multitude of indirect economic impacts. - During the reporting period, 72 jobs were created in the pre-construction phase. - Tropicalia anticipates the creation of aprox. 2,000 jobs during the construction phase of the Four Seasons Tropicalia, and 400 jobs during operations.	1 - 3 - 8	1.2 - 1.4 - 3.8 - 8.2 - 8.3 - 8.5
	GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	37 - Fundación Tropicalia y Tropicalia and Tropicalia nourish fluid and meaningful relationships with community stakeholders to support their development, growth and inclusion in tourism development in the region. - Tropicalia manages its impacts through its ESMS, which includes a stakeholder engagement plan.	1 - 2	1.4 - 2.3
		413-2 Operations with significant actual and potential negative impacts on local communities			