

GRI AND SASB CONTENT INDEX

Statement of use: Tropicalia presented the information cited in this GRI content index for the period from January 1, 2024, to December 31, 2024, using the GRI Standards as a reference.

GRI 1 used: GRI 1: Fundamentals 2021

Applicable SASB Industry Standards: Construction Companies and Engineering and Construction Services.

GRI STANDARD / OTHER SOURCE	CONTENT	PAGE	SDG GOAL 2030 AGENDA	UNGC
GENERAL CONTENTS				
GRI 2: General Content 2021	1. The organization and its reporting practices			
	2-1 Organizational details	6, 52		
	2-2 Entities included in sustainability reporting	52		
	2-3 Reporting period, frequency, and point of contact	52		
	2-4 Updating of information	25		
	2-5 External verification	At this time, we have decided not to conduct an external verification. The information is supported by documents prepared by employees (reports, meeting minutes, presentations, photographs, etc.).		10
	2. Activities and workers			
	2-6 Activities, value chain, and other business relationships	6		
	2-7 Employees	25	8.5 - 10.3	
	2-8 Non-employee workers	25		
	3. Governance			
	2-9 Governance structure and composition	25	5.5 - 16.7	1, 6, 7, 10
	2-10 Appointment and selection of the highest governance body	25	5.5 - 16.7	
	2-11 President of the highest governance body	25	16.6	
	2-12 Role of the highest governing body in overseeing impact management	25	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	52		1, 7

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CONTENIDOS GENERALES				
GRI 2: General Content 2021	2-16 Communication of critical concerns		Critical concerns are typically addressed at the operational level; however, if they relate to strategy for environmental and social issues, department heads report to their superiors to ensure that these concerns are addressed immediately. We did not receive any critical communications during this period.	
	2-17 Collective knowledge of the highest governance body	25		
	4. Strategy, policies, and practices			
	2-22 Statement on sustainable development strategy	3, 4		
	2-23 Commitments and policies	6, 13, 25	16.3	1, 2, 3, 4, 5, 6, 7, 8, 10
	2-25 Processes to remedy negative impacts		The ESMP guides our management, while internal and external audit processes allow us to define corrective plans that drive continuous improvement on site.	1, 7, 10
	2-26 Mechanisms for requesting advice and raising concerns	25	16.3	1, 3, 7, 10
	2-27 Compliance with legislation and regulations		No cases of non-compliance with current legislation and regulations were recorded.	
	2-28 Membership in associations	6, 46		
	5. Stakeholder engagement			
	2-29 Approach to stakeholder engagement	25		
	2-30 Collective bargaining agreements		8.8	3
MATERIAL ISSUES				
GRI 3: Material Issues 2021	3-1 Process for determining material topics	52		1, 2, 3, 4, 5, 6, 7, 8, 10
	3-2 List of material topics	52		1, 2
MATERIAL ISSUES OF GOVERNANCE AND BUSINESS MANAGEMENT				
Regulatory compliance and anti-corruption				
GRI 3: Material Issues 2021	3-3 Management of Material Issues	25		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 205: ANTICORRUPTION 2016	205-2 Communication and training on anti-corruption policies and procedures	25	16.5	10
	205-3 Confirmed incidents of corruption and actions taken		16.5	10

GRI STANDARD / OTHER SOURCE	CONTENT	PAGE	SDG GOAL 2030 AGENDA	UNGC
Regulatory compliance and anti-corruption				
SASB- Environmental effects of project development	IF-EN-160a.1 Number of incidents of non-compliance associated with environmental permits, standards, and regulations	During the reporting period, we have not recorded any incidents of non-compliance associated with environmental permits, SASB- Environmental effects of waste standards, and regulations.		
	IF-EN-160a.2 Analysis of processes to assess and manage environmental risks associated with the design, location, and construction of projects	13		
SASB- Structural integrity and safety	IF-EN-250a.1 Amount of rework costs related to defects and safety	Information not available		
	IF-EN-250a.2 Total amount of monetary losses as a result of legal proceedings related to security incidents and defects	During the reporting period, we did not record any security incidents or defects.		
SASB- Business ethics	IF-EN-510a.1 (1)Number of active projects and (2) order backlog in countries ranked in the bottom 20 in Transparency International's Transparency International Corruption Perceptions Index	n/a		
	IF-EN-510a.2 Total amount of monetary losses as a result of legal proceedings related to allegations of (1) bribery or corruption and (2) unfair competition practices	During the reporting period, we have not been involved in any legal proceedings related to allegations of bribery or corruption or unfair competition practices.		
	IF-EN-510a.3 Description of policies and practices for the prevention of (1) bribery and corruption and (2) unfair competition practices in project bidding processes	25		
Strategic alliances and collaborative destination management				
GRI 3: Material Topics 2021	3-3 Management of material topics	6		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
Sustainability in the supply chain				
GRI 3: Material Issues 2021	3-3 Management of material topics	25		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS 2016	308-1 New suppliers that have passed selection filters in accordance with environmental criteria	Sustainability clauses were included in the main contracts, especially with the general contractor and any contractors hired for the construction phase. In this regard, 8 suppliers were evaluated and selected according to environmental criteria (this number is limited to subcontractors for the construction of FST/Promotora ICE (all contracts managed by BCRD and Sinerger), who complete an evaluation questionnaire that measures environmental/ social performance based on the World Bank's IFC Performance Standards.		
	308-2 Negative environmental impacts in the supply chain and measures taken	All suppliers are required to comply with the project's social and environmental requirements. Some service providers must be certified by MMARN to provide services (e.g., hazardous waste management, cement and materials supply, etc.).		

GRI STANDARD / OTHER SOURCE	CONTENT	PAGE	SDG GOAL 2030 AGENDA	UNGC
Sustainability in the supply chain				
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGANING	407-1 Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	None during the period covered by this report.	8.8	
GRI 408: CHILD LABOR 2016	408-1 Operations and suppliers with significant risk of child labor cases	None during the period covered by this report.	5.2 - 8.7 - 16.2	
GRI 409: FORCED LABOR OR COMPULSORY LABOR 2016	409-1 Operations and suppliers with significant risk of forced or compulsory labor	None during the period covered by this report.	5.2 - 8.7	
GRI 414: SOCIAL ASSESSMENT OF SUPPLIERS 2016	414-1 New suppliers that have passed screening filters in accordance with social criteria	See response GRI 308-1	5.2 - 8.8 - 16.1	
	414-2 Negative social impacts in the supply chain and actions taken	See response to GRI 308-2	5.2 - 8.8 - 16.1	
ENVIRONMENTAL MATERIALS ISSUES				
Biodiversity				
GRI 3: Material Issues 2021	3-3 Management of material topics	6, 13		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 304: BIODIVERSITY 2016	304-1 Owned, leased, or managed operations centers located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	6 Tropicalia is adjacent to two protected areas (Banco Navidad y La Plata marine sanctuary and Laguna Redonda) and has fragmented natural habitats. Areas of high biodiversity value are described in the EIA, the DIA, the PMB/PMBE, and the project's Critical Habitat Assessment. The project's PMB/PMBE complies with Performance Standard PS6.	6.6 - 14.2 - 15.1 - 15.5	7, 8
	304-2 Significant impacts of activities, products, and services on biodiversity	6	6.6 - 14.2 - 15.1 - 15.5	
	304-3 Protected or restored habitats	6, 13	6.6 - 14.2 - 15.1 - 15.5	7, 8, 9
	304-4 Species appearing on the IUCN Red List and on national conservation lists whose habitats are located in areas affected by operations	6	6.6 - 14.2 - 15.1 - 15.5	
Climate Change Mitigation and Adaptation				
GRI 3: Material Topics 2021	3-3 Management of material topics	6, 13		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 201: ECONOMIC PERFORMANCE 2016	201-2 Financial implications and other risks and opportunities related to climate change	13	13.1	7, 8, 9
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	13	7.2 - 7.3 - 8.4 - 12.2 - 13.1	7, 8, 9
	302-5 Reduction of energy requirements of products and services	13	7.3 - 8.4 - 12.2 - 13.1	

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Climate Change Mitigation and Adaptation				
GRI 305: EMISSIONS 2016	305-1 Direct GHG emissions (scope 1)	No significant emissions are recorded in relation to the construction phase of the project.	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
	305-2 Indirect GHG emissions from energy generation (scope 2)	No significant emissions are recorded in relation to the construction phase of the project.	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
	305-3 Other indirect GHG emissions (scope 3)	No significant emissions are recorded in relation to the construction phase of the project.	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
	305-4 GHG emissions intensity	No significant emissions are recorded in relation to the construction phase of the project.	13.1 - 14.3 - 15.2	
	305-5 GHG emissions reduction	13	13.1 - 14.3 - 15.2	
SASB- Climate Change Adaptation	IF-HB-420a.1 Number of plots located in 100-year SASB - Climate Change Adaptation flood zones	5 plots	6	
	IF-HB-420a.2 Description of the analysis of climate change risk exposure, degree of systematic portfolio exposure and strategies to mitigate risks.		13	
Water and effluents				
GRI 3:Material Topics 2021	3-3 Management of material topics	13		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interaction with water as a shared resource	13 A Water Balance Study was developed for the FST, which includes analysis of water quality, scarcity, users, and strategies for its use. The FST-s strategy is to supply us through the municipal aqueduct and underground wells.	6.3 - 6.4 - 12.4	7, 8, 9
	303-2 Management of impacts related to water discharges	13	6.3	7, 8, 9
	303-5 Water consumption	13	6.4	7, 8, 9
Sustainable construction and design				
GRI 3: Material Topics 2021	3-3 Management of material topics	13		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
SASB- and use and ecological effects	IF-HB-160a.1 Number of (1) plots and (2) homes delivered in redevelopment areas	n/a		
	IF-HB-160a.2 Number of (1) plots and (2) homes delivered in regions with a high or extremely high initial water stress level	13 According to the World Resources Institute, Water Risk Atlases, the Dominican Republic is not currently considered an area of severe water stress, but it does face certain challenges in terms of water availability and quality, especially in scenarios of climate change and increased tourism.		
	IF-HB-160a.3 Total amount of monetary losses resulting from legal proceedings related to environmental regulations	During the reporting period, we have not incurred any monetary losses as a result of legal proceedings related to environmental regulations.		
	IF-HB-160a.4 Analysis of the process for integrating environmental considerations into site selection, design, development, and construction of facilities	13		

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Sustainable construction and design				
SASB- Design for Resource Efficiency	IF-HB-410a.1 (1) Number of homes that achieved a certification score on the HERS® index and (2) average score.	n/a		
	IF-HB-410a.2 Percentage of water fixtures on site certified to WaterSense® specifications	At this time, we do not have any water fixtures installed that are certified according to WaterSense® specifications.		
	IF-HB-410a.3 Number of homes delivered certified to a third-party multi-attribute green building standard	n/a		
	IF-HB-410a.4 Description of risks and opportunities related to incorporating resource efficiency into housing design of housing, and how to communicate the benefits to customers	13		
SASB- Life cycle effects of buildings and infrastructure	IF-EN-410a.1 Number of (1) commissioned projects certified according to a third-party multi-attribute sustainability standard and (2) active projects pending such certification	13		
	IF-EN-410a.2 Analysis of the process for incorporating energy and water efficiency considerations from the operational phase into project planning and design	13		
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	13		1, 2, 7, 8, 9, 10
GRI 306: WASTE 2020	306-1 Waste generation and significant impacts related to waste	25	3.9 - 6.3 - 6.6 - 6.a - 6.b - 11.6 - 12.4 - 12.5	
	306-2 Management of significant impacts related to waste	25	3.9 - 6.3 - 8.4 - 11.6 - 12.4 - 12.5	
	306-3 Waste generated	25	3.9 - 6.6 - 11.6 - 12.4 - 12.5 - 15.1	7, 8
SOCIAL MATERIAL ISSUES				
Diversity, equity, and inclusion				
GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 202: MARKET PRESENCE 2016	202-1 Ratio of standard entry-level salary by gender to local minimum wage	All salaries, full-time and part-time, comply with the legal minimum wage. All positions are remunerated based on experience and position, and are given equal consideration for men and women, included.	1.2 - 5.1 - 8.5	
	202-2 Proportion of senior executives hired from the local community	Of 9 senior management positions, 6 are Dominican, 3 are foreign, and none are from the local community.	8.5	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016	405-1 Diversity in governing bodies and employees	25	5.1 - 5.5 - 8.5	1, 6
	405-2 Ratio of basic salary and compensation of women to men	All salaries, full-time and part-time, comply with the legal minimum wage. All positions are remunerated based on experience and position, and are given equal consideration for men and women, included	5.1 - 8.5 - 10.3	6

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Diversity, equity, and inclusion				
GRI 406:DIVERSITY AND EQUAL OPPORTUNITIES 2016	406-1 Cases of discrimination and corrective actions taken	There have been no incidents of discrimination during the period covered by the report.	5.1 - 8.8	
Labor Practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	25		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	25	5.1 - 8.5 - 8.6 - 10.3	
	401-2 Benefits for full-time employees that are not provided to part-time or temporary employees	All employees, full-time and part-time, are entitled to the same benefits: life insurance, medical assistance, disability and invalidity coverage, parental leave, etc.	3.2 - 5.4 - 8.5	
	401-3 Parental leave	In 2024, no one requested parental leave.	5.1 - 5.4 - 8.5	
GRI 403: HEALTH AND SAFETY AT WORK 2018	403-1 Occupational health and safety management system	25	8.8	
	403-2 Hazard identification, risk assessment, and incident investigation	25	8.8	
	403-3 Occupational health services	25	8.8	
	403-5 Training of workers on occupational health and safety	25	8.8	
	403-6 Promotion of workers' health	25	3.2 - 3.5 - 3.7 - 3.8	
	403-7 Prevention and mitigation of impacts on the health and safety of workers directly linked to business relationships relationships	25	8.8	
	403-8 Coverage of the occupational health and safety management system	Covers 100% of employees and non-employees (workers) on site.	8.8	
	403-9 Work-related injuries	25	3.6 - 3.9 - 8.8 - 16.1	3, 4, 5, 6
GRI 404: TRAINING AND EDUCATION	404-2 Programs to improve employee skills and transition assistance programs	25 Several sessions were held to raise awareness of the Code of Conduct and launch the Resguarda Ethics Hotline platform, which allows all employees to make anonymous complaints and reports.	8.2 - 8.5	
SASB- Health and safety of the workforce	IF-HB-320a.1 (1) Total recordable incident rate (TRIR) and (2) fatality rate for a) direct employees and b) contract employees	25		
	IF-EN-320a.1 (1) Total recordable incident rate (TRIR) and (2) fatality rate for a) direct employees and b) employees with contract	25		

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Local communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	36		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 413: LOCAL COMMUNITIES 2016	413-1 Operations involving local communities, impact assessments, and development programs	36		
	413-2 Operations with significant negative impacts—actual and potential—on local communities	Fundación Tropicalia is constantly engaged with community stakeholders to support their integration into the tourism supply chain. Tropicalia manages impact through a stakeholder engagement plan and open dialogue with community leaders and stakeholders. In turn, community relations are managed through the general contractor to ensure their integration into the chain of job opportunities and services.	1.4 - 2.3	
Local economic contribution and inclusive development				
GRI 3: Material Topics 2021	3-3 Management of material topics	6, 13		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Investments in supported infrastructure and services	6, 38 Through Promiches, we support water, waste, and road infrastructure, as well as improvements to coastal management systems. Fundación Tropicalia manages support for school infrastructure in the area. All of this has a positive impact on the local community.	5.4 - 9.1 - 9.4 - 11.2	
	203-2 Significant indirect economic impacts	6, 38 The local and national value chains of both Fundación Tropicalia and Tropicalia generate indirect economic impacts. It is expected that 2,000 jobs will be created during the construction phase of the Four Seasons Tropicalia and 400 jobs during the operational phase.	1.2 - 1.4 - 3.8 - 8.2 - 8.3 - 8.5	
SASB- Effects of new buildings in the community	IF-HB-410b.1 Description of how proximity and access to infrastructure, services, and economic centers affect site selection and building decisions	13		
	IF-HB-410b.2 Number of (1) plots and (2) homes delivered on redevelopable land	n/a		
	IF-HB-410b.3 (1) Number of dwellings delivered in compact developments and (2) average density	n/a		