



GRI Index

GWLRA has reported the information cited in this GRI content index for the period January 1, 2023 to December 31, 2023 with reference to the GRI Standards. GRI 1 used – GRI 1: Foundation 2021.

GRI 2 – General Disclosures (2021)		Section/Location	Annual Review Page
1. The Organization and Its Reporting Practices			
2-1	Organizational details	2023 Annual Review – Our Approach to Reporting, Who We Are, GWLRA website	2 , 3 , website 1 , website 2
2-2	Entities included in the organization's sustainability reporting	2023 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	2023 Annual Review – Our Approach to Reporting, back cover, Canada Life's website GWLRA's financial reporting is consolidated and reported annually by its parent company, Canada Life.	2 , back cover , website (p. 89)
2-4	Restatements of information	In 2023, GWLRA has not made any restatements for previous reporting periods.	N/A
2-5	External assurance	2023 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 , 32-36 , website
2. Activities and Workers			
2-6	Activities, value chain and other business relationships	2023 Annual Review – Our Approach to Reporting, Who We Are, GWLRA website In 2023, there were no other significant changes to the organization or supply chain.	2 , 3 , website 1 , website 2
2-7	Employees	2023 Annual Review – Data Tables	34-35
2-8	Workers who are not employees	2023 Annual Review – Data Tables In 2023, there were no other significant fluctuations in the number of workers who are not employees.	34-35
3. Governance			
2-9	Governance structure and composition	2023 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 information relating to the Great-West Lifeco Board of Directors and Board committees are available on the Great-West Lifeco website.	7 , website 1 , website 2 , website 3 , website 4
2-10	Nomination and selection of the highest governance body	Great-West Lifeco Inc.'s website (see note for 2-9)	website (p. 2)
2-11	Chair of the highest governance body	2023 Annual Review – Corporate Governance, GWLRA website	7 , website 1 , website 2
2-12	Role of the highest governance body in overseeing the management of impacts	2023 Annual Review – Vision and Strategy, Corporate Governance, GWLRA website	6 , 7 , website 1 , website 2 , website 3
2-13	Delegation of responsibility for managing impacts	2023 Annual Review – Our Approach to Reporting, Corporate Governance, GWLRA website	2 , 7 , website



GRI 2 – General Disclosures (2021)		Section/Location	Annual Review Page
2-14	Role of the highest governance body in sustainability reporting	2023 Annual Review – Our Approach to Reporting	2
2-15	Conflicts of interest	GWLRA website Great-West Lifeco Inc. Code of Conduct	website , Code of Conduct (pp. 9-11)
2-16	Communication of critical concerns	GWLRA website	website
2-18	Evaluation of the performance of the highest governance body	2023 Annual Review – Our Approach to Reporting, Performance Scorecard	2 , 12-13
2-19	Remuneration policies	Canada Life's website GWLRA follows the remuneration and compensation policies of its parent company, Canada Life.	website
2-20	Process to determine remuneration	Canada Life's website GWLRA follows the remuneration and compensation policies of its parent company, Canada Life.	website
4. Strategy, Policies and Practices			
2-22	Statement on sustainable development strategy	2023 Annual Review – Message from the President	4
2-23	Policy commitments	2023 Annual Review – Operate with Integrity and Trust, GWLRA website	15 , website
2-24	Embedding policy commitments	2023 Annual Review – Operate with Integrity and Trust, GWLRA website	15 , website
2-25	Process to remediate negative impacts	2023 Annual Review – Setting the Right Priorities GWLRA website, Great-West Lifeco's websites (Code of Conduct, Ethics Hotline)	8-12 , website 1 , website 2 , website 3 (p. 22), website 4
2-26	Mechanisms for seeking advice and raising concerns	2023 Annual Review – Performance Scorecard, Operate with Integrity and Trust GWLRA website, Great-West Lifeco's websites (Code of Conduct, Ethics Hotline)	12 , 15 , website 1 , website 2 , website 3
2-27	Compliance with laws and regulations	In 2023, GWLRA had no significant instances of non-compliance with laws and regulations.	N/A
2-28	Membership associations	2023 Annual Review – Contribute to Stronger, More Livable Communities, GWLRA website	25-26 , website
5. Stakeholder Engagement			
2-29	Approach to stakeholder engagement	GWLRA website	website
2-30	Collective bargaining agreements	2023 Annual Review – Data Tables	34
GRI 3 – Material Topics (2021)			
3-1	Process to determine material topics	2023 Annual Review – Our Approach to Reporting, Setting the Right Priorities, GWLRA website	2 , 8-9 , website
3-2	List of material topics	2023 Annual Review – Vision and Strategy, Setting the Right Priorities, GWLRA website In 2023, GWLRA refreshed its list of material topics in comparison to the previous reporting period.	6 , 8-9 , website
3-3	Management of material topics	See the Topic Standards Index for the management approach of each material topic, GWLRA website	39-41 , website 1 , website 2



Topic Standards		Section/Location	Annual Review Page
GRI 200: Economic Standard Series			
201 – Economic Performance (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, GWLRA website	6, website 1 , website 2
201-1	Direct economic value generated and distributed	2023 Annual Review – Performance Scorecard, Deliver Strong, Long-Term Returns, Data Tables	12-13, 17-18, 34-35
201-2	Financial implications, risks and opportunities due to climate change	2023 Annual Review – Reduce Our Environmental Footprint	28-30
203 – Indirect Economic Impacts (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, GWLRA website	6, website 1 , website 2
203-1	Infrastructure investments and services supported	2023 Annual Review – Achieve Operational Excellence, Contribute to Stronger, More Livable Communities, GWLRA website	20, 25-26 , website
203-2	Significant indirect economic impacts	2023 Annual Review – Achieve Operational Excellence, Contribute to Stronger, More Livable Communities, GWLRA website	20, 25-26 , website
204 – Procurement Practices (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Setting the Right Priorities, GWLRA website	6, 8-11, website 1 , website 2
205 – Anti-Corruption (2016)			
3-3	Management approach	2023 Annual Review – Corporate Governance, Performance Scorecard, GWLRA website	7, 12-13 , website
205-2	Communication and training on anti-corruption policies and procedures	2023 Annual Review – Performance Scorecard, Operate with Integrity and Trust, Data Tables, GWLRA website	12-13, 15, 36 , website
206 – Anti-Competitive Behaviour (2016)			
3-3	Management approach	GWLRA website	website
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	In 2023, there were no such legal actions.	N/A
GRI 300: Environmental Standard Series			
302 – Energy (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Reduce Our Environmental Footprint, GWLRA website	6, 28-30 , website
302-1	Energy consumption within the organization	2023 Annual Review – Data Tables	32-33
302-3/CRE 1	Energy intensity	2023 Annual Review – Performance Scorecard, Reduce Our Environmental Footprint, Data Tables	13, 30 , 32-33
302-4	Reduction of energy consumption	2023 Annual Review – Reduce Our Environmental Footprint, Data Tables	30 , 32-33
303 – Water and Effluents (2018)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Reduce Our Environmental Footprint, GWLRA website	6, 28-30 , website
303-3	Water withdrawal	2023 Annual Review – Data Tables	33
303-5	Water consumption	2023 Annual Review – Reduce Our Environmental Footprint, Data Tables	30 , 33
CRE 2	Building water intensity	2023 Annual Review – Performance Scorecard, Reduce Our Environmental Footprint, Data Tables, GWLRA website	13, 30 , 33 , website



Topic Standards		Section/Location	Annual Review Page
305 – Emissions (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Reduce Our Environmental Footprint, GWLRA website	6, 28-30, website
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	2023 Annual Review – Data Tables	32-33
305-2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	2023 Annual Review – Data Tables	32-33
305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	2023 Annual Review – Data Tables	32-33
305-4/CRE 3	Greenhouse gas (GHG) emissions intensity	2023 Annual Review – Performance Scorecard, Reduce Our Environmental Footprint, Data Tables	13, 30, 32-33
305-5	Reduction of greenhouse gas (GHG) emissions	2023 Annual Review – Reduce Our Environmental Footprint, Data Tables	30, 32-33
306 – Waste (2020)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Reduce Our Environmental Footprint, GWLRA website	6, 28-30, website
306-3	Waste generated	2023 Annual Review – Reduce Our Environmental Footprint, Data Tables	30, 32-33
306-4	Waste diverted from disposal	2023 Annual Review – Data Tables	32-33
306-5	Waste directed to disposal	2023 Annual Review – Data Tables	32-33
308 – Supplier Environmental Assessment (2016)			
3-3	Management approach	GWLRA website	website 1 , website 2
GRI 400: Social Standard Series			
401 – Employment (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Attract and Retain Top Talent, GWLRA website	6, 22-23, website 1 , website 2
401-1	New employee hires and employee turnover	2023 Annual Review – Data Tables	35
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GWLRA website	website
403 – Occupational Health and Safety (2018)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, GWLRA website	6, website
403-1	Occupational health and safety management system	2023 Annual Review – Data Tables, GWLRA website	34 , website
403-8/CRE 6	Workers’ representation in formal joint management-worker health and safety committees	2023 Annual Review – Data Tables	34
403-9	Work-related injuries	2023 Annual Review – Data Tables	34



Topic Standards		Section/Location	Annual Review Page
404 – Training and Education (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Attract and Retain Top Talent, GWLRA website	6 , 22-23 , website
404-1	Average hours of training per year per employee	2023 Annual Review – Data Tables	36
404-2	Programs for upgrading employee skills and transition assistance programs	2023 Annual Review – Attract and Retain Top Talent, Data Tables	22-23 , 36 , website
404-3	Percentage of employees receiving regular performance and career development reviews	2023 Annual Review – Attract and Retain Top Talent	22-23
405 – Diversity and Equal Opportunity (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Performance Scorecard, Attract and Retain Top Talent	6 , 12 , 22-23
405-1	Diversity of governance bodies and employees	2023 Annual Review – Data Tables, GWLRA website	34 , website
406 – Non-Discrimination (2016)			
3-3	Management approach	GWLRA website – 2021 Great-West Lifeco Code of Conduct	Code of Conduct (p. 24)
406-1	Total number of incidents of discrimination and corrective actions taken	Due to the size and nature of GWLRA's operations, it is subject to examinations, investigations, administrative and civil proceedings in the normal course of business. Such matters are dealt with in accordance with all applicable laws, policies, standards and guidelines.	N/A
410 – Security Practices (2016)			
3-3	Management approach	GWLRA website	website , see Topic Standard 416, disclosure 3-3
413 – Local Communities (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Contribute to Stronger, More Livable Communities, GWLRA website	6 , 25-26 , website
416 – Customer Health and Safety (2016)			
3-3	Management approach	GWLRA website – Building Security and Life Safety, Health, Safety and Security	website 1 , website 2
416-1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	2023 Annual Review – Data Tables	34
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	Due to the size and nature of GWLRA's operations, it is subject to examinations, investigations, administrative and civil proceedings in the normal course of business. Such matters are dealt with in accordance with all applicable laws, policies, standards and guidelines.	N/A
418 – Customer Privacy (2016)			
3-3	Management approach	2023 Annual Review – Vision and Strategy, Setting the Right Priorities, Operate with Integrity and Trust, GWLRA website	6 , 11 , 15 , website
417 – Marketing and Labelling/Product and Service Labelling (2016)			
CRE 8	Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation, and redevelopment	2023 Annual Review – Data Tables	33