

GRI Content Index

Disclosure number□		Disclosure contents		Place of publication		
General Disclosures						
Organizational profile						
	102-1	Name of the organization□	Investment Corporation web site	Profile of NIPPON REIT	Overview	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
	102-2	Activities, brands, products, and services	Investment Corporation web site	Portfolio Development Policy	All	<a href="https://www.nippon-reit.com/en/strengths/portfolio.html">https://www.nippon-reit.com/en/strengths/portfolio.html</a>
			Investment Corporation web site	List of Properties	All	<a href="https://www.nippon-reit.com/en/portfolio/list.html">https://www.nippon-reit.com/en/portfolio/list.html</a>
			Investment Corporation web site	Press Releases	All	<a href="https://www.nippon-reit.com/en/ir/index.html">https://www.nippon-reit.com/en/ir/index.html</a>
			Securities Reports (Japanese)			<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
	102-3	Location of headquarters	Investment Corporation web site	Profile of NIPPON REIT	Overview	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
	102-4	Location of operations	Investment Corporation web site	Profile of NIPPON REIT	Overview	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
	102-5	Ownership and legal form	Investment Corporation web site	Profile of NIPPON REIT	Overview	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
			Investment Corporation web site	Profile of NIPPON REIT	History	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
	102-6	Markets served	Investment Corporation web site	IR Library	Japanese only	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
			Investment Corporation web site	List of Properties	All	<a href="https://www.nippon-reit.com/en/portfolio/list.html">https://www.nippon-reit.com/en/portfolio/list.html</a>
	102-7	Scale of the organization	Investment Corporation web site	Profile of NIPPON REIT	Status of Officers	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
			Investment Corporation web site	IR Library	Japanese only	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
			Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	102-8	Information on employees and other workers	Investment Corporation web site	Profile of NIPPON REIT	Status of Officers	<a href="https://www.nippon-reit.com/en/about/profile.html">https://www.nippon-reit.com/en/about/profile.html</a>
	102-9	Supply chain	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
102-10	Significant changes to the organization and its supply chain	Investment Corporation web site	Structure of NIPPON REIT			
		Securities Reports (Japanese)			<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>	
102-11	Precautionary Principle or approach	Investment Corporation web site	Press Releases	All	<a href="https://www.nippon-reit.com/en/ir/index.html">https://www.nippon-reit.com/en/ir/index.html</a>	
		Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>	
		Investment Corporation web site	Governance	Decision-Making Process Securing Third-Party Monitoring Function	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html#a1">https://www.nippon-reit.com/en/esg/esg-governance.html#a1</a>	
102-12	External initiatives	Investment Corporation web site	Sustainability Policy/Environmental Certification	Environmental Certification	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a4">https://www.nippon-reit.com/en/esg/esg-policy.html#a4</a>	
102-13	Membership of associations	Investment Corporation web site	Sustainability Policy/Environmental Certification	Environmental Certification	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a4">https://www.nippon-reit.com/en/esg/esg-policy.html#a4</a>	
2. Strategy						
	102-14	Statement from senior decision-maker	Investment Corporation web site	Sustainability Policy/Environmental Certification	Message from Executive Officer	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a1">https://www.nippon-reit.com/en/esg/esg-policy.html#a1</a>
			Investment Corporation web site	Basic Policy	All	<a href="https://www.nippon-reit.com/en/strengths/index.html">https://www.nippon-reit.com/en/strengths/index.html</a>
	102-15	Key impacts, risks, and opportunities	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
Investment Corporation web site			Sustainability Policy/Environmental Certification	Materiality	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a5">https://www.nippon-reit.com/en/esg/esg-policy.html#a5</a>	
3. Ethics and integrity						
	102-16	Values, principles, standards, and norms of behavior	Investment Corporation web site	Basic Policy	All	<a href="https://www.nippon-reit.com/en/strengths/index.html">https://www.nippon-reit.com/en/strengths/index.html</a>
			Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
			Asset Management Company web site	Vision		<a href="https://www.sbi-sra.co.jp/en/vision/index.html">https://www.sbi-sra.co.jp/en/vision/index.html</a>
102-17	Mechanisms for advice and concerns about ethics	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>	
		Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>	
4. Governance						
	102-18	Governance structure	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
	102-19	Delegating authority		–		
	102-20	Effective responsibility for economic, environmental, and social topics	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
	102-21	Consulting stakeholders on economic, environmental, and social topics	Investment Corporation web site	Social	All	<a href="https://www.nippon-reit.com/en/esg/esg-social.html">https://www.nippon-reit.com/en/esg/esg-social.html</a>
	102-22	Composition of the highest governance body and its committees	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
	102-23	Chair of the highest governance body	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
	102-24	Nominating and selecting the highest governance body	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
			Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
			Investment Corporation web site	Unitholders' Capital / Major Unitholders	All	<a href="https://www.nippon-reit.com/en/finance/investment.html">https://www.nippon-reit.com/en/finance/investment.html</a>
	102-25	Conflicts of interest	Investment Corporation web site	Structure of NIPPON REIT	Structure Diagram	<a href="https://www.nippon-reit.com/en/about/structure.html">https://www.nippon-reit.com/en/about/structure.html</a>
			Investment Corporation web site	Structure of NIPPON REIT	Structure Diagram	<a href="https://www.nippon-reit.com/en/about/structure.html">https://www.nippon-reit.com/en/about/structure.html</a>
			Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
	102-26	Role of highest governance body in setting purpose, values, and strategy	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
	102-27	Collective knowledge of highest governance body	–	–		
	102-28	Evaluating the highest governance body's	–	–		
	102-29	Identifying and managing economic, environmental, and social impacts	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
			Investment Corporation web site	Sustainability Policy/Environmental Certification	Materiality	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a5">https://www.nippon-reit.com/en/esg/esg-policy.html#a5</a>
	102-30	Effectiveness of risk management processes	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
			Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
	102-31	Review of economic, environmental, and social topics	Investment Corporation web site	Sustainability Policy/Environmental Certification	Sustainability Policy	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a2">https://www.nippon-reit.com/en/esg/esg-policy.html#a2</a>
	102-32	Highest governance body's role in sustainability	–	–		
	102-33	Communicating critical concerns	Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
	102-34	Nature and total number of critical concerns	–	–		
102-35	Remuneration policies	Investment Corporation web site	Governance	Asset Management Fee Structure to SRA	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html#a2">https://www.nippon-reit.com/en/esg/esg-governance.html#a2</a>	
102-36	Process for determining remuneration	Investment Corporation web site	Governance	Asset Management Fee Structure to SRA	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html#a2">https://www.nippon-reit.com/en/esg/esg-governance.html#a2</a>	
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5. Stakeholder engagement						
	102-40	List of stakeholder groups	Investment Corporation web site	Social	All	<a href="https://www.nippon-reit.com/en/esg/esg-social.html">https://www.nippon-reit.com/en/esg/esg-social.html</a>
	102-41	Collective bargaining agreements	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	102-42	Identifying and selecting stakeholders	Investment Corporation web site	Social	All	<a href="https://www.nippon-reit.com/en/esg/esg-social.html">https://www.nippon-reit.com/en/esg/esg-social.html</a>
	102-43	Approach to stakeholder engagement	Investment Corporation web site	Social	All	<a href="https://www.nippon-reit.com/en/esg/esg-social.html">https://www.nippon-reit.com/en/esg/esg-social.html</a>
	102-44	Key topics and concerns raised	Investment Corporation web site	Sustainability Policy/Environmental Certification	Materiality	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a5">https://www.nippon-reit.com/en/esg/esg-policy.html#a5</a>

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	102-47	List of material topics	Investment Corporation web site	Sustainability Policy/Environmental Certification	Materiality	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a5">https://www.nippon-reit.com/en/esg/esg-policy.html#a5</a>
	102-48	Restatements of information	-	-		
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	102-50	Reporting period	ESG Report	IR Library	ESG Report	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
	102-51	Date of most recent report	ESG Report	IR Library	ESG Report	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
	102-52	Reporting cycle	ESG Report	IR Library	ESG Report	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
	102-53	Contact point for questions regarding the report	ESG Report	IR Library	ESG Report	<a href="https://www.nippon-reit.com/en/ir/library.html">https://www.nippon-reit.com/en/ir/library.html</a>
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1. Management Approach						
	103-1	Explanation of the material topic and its Boundary	Investment Corporation web site	Sustainability Policy/Environmental Certification	Materiality	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html#a5">https://www.nippon-reit.com/en/esg/esg-policy.html#a5</a>
	103-2	The management approach and its components	Investment Corporation web site	Sustainability Policy/Environmental Certification	All	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html">https://www.nippon-reit.com/en/esg/esg-policy.html</a>
			Investment Corporation web site	Environment	All	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html">https://www.nippon-reit.com/en/esg/esg-environment.html</a>
			Investment Corporation web site	Social	All	<a href="https://www.nippon-reit.com/en/esg/esg-social.html">https://www.nippon-reit.com/en/esg/esg-social.html</a>
			Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>
			Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	103-3	Evaluation of the management approach	Investment Corporation web site	Sustainability Policy/Environmental Certification	All	<a href="https://www.nippon-reit.com/en/esg/esg-policy.html">https://www.nippon-reit.com/en/esg/esg-policy.html</a>
		Investment Corporation web site	Governance	All	<a href="https://www.nippon-reit.com/en/esg/esg-governance.html">https://www.nippon-reit.com/en/esg/esg-governance.html</a>	
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			Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
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	302-4	Reduction of energy consumption	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
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	303-1	Interactions with water as a shared resource	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	303-2	Management of water discharge-related impacts	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	303-3	Water withdrawal	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
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	303-5	Water consumption	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
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	305-1	Direct (Scope 1) GHG emissions	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	305-2	Energy indirect (Scope 2) GHG emissions	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	305-3	Other indirect (Scope 3) GHG emissions	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	305-4	GHG emissions intensity	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
	305-5	Reduction of GHG emissions	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
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	306-2	Management of significant waste-related impacts	Investment Corporation web site	Environment	Energy Management	<a href="https://www.nippon-reit.com/en/esg/esg-environment.html#a1">https://www.nippon-reit.com/en/esg/esg-environment.html#a1</a>
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Social						
401. Employment						
	401-1	New employee hires and employee turnover	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-		
	401-3	Parental leave	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
402. Labor / Management Relations						
	402-1	Minimum notice periods regarding operational changes	-	-		
403. Occupational Health and Safety						
	403-1	Occupational health and safety management system	-	-		
	403-2	Occupational health services	-	-		
	403-3	Workers with high incidence or high risk of diseases related to their occupation	-	-		
	403-4	Worker participation, consultation, and communication on occupational health and safety	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	403-5	Worker training on occupational health and safety	-	-		
	403-6	Promotion of worker health	-	-		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business	-	-		
	403-8	Workers covered by an occupational health and safety management system	-	-		
	403-9	Work-related injuries	-	-		
	403-10	Work-related ill health	-	-		
404. Training and Education						
	404-1	Average hours of training per year per employee	-	-		
	404-2	Programs for upgrading employee skills and transition assistance programs	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	404-3	Percentage of employees receiving regular performance and career development reviews	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
405. Diversity and Equal Opportunity						
	405-1	Diversity of governance bodies and employees	Asset Management Company web site	ESG Initiative		<a href="https://www.sbi-sra.co.jp/en/esg/index.html">https://www.sbi-sra.co.jp/en/esg/index.html</a>
	405-2	Ratio of basic salary and remuneration of women to	-	-		
406. Non-discrimination						
	406-1	Incidents of discrimination and corrective actions		-		
407. Freedom of Association and Collective Bargaining						
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may	-	-		
408. Child Labor						
	408-1	Operations and suppliers at significant risk for incidents of child labor	-	-		
409. Forced or Compulsory Labor						
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-		
410. Security Practices						
	410-1	Security personnel trained in human rights policies	-	-		
411. Rights of Indigenous Peoples						
	411-1	Incidents of violations involving rights of	-	-		
412. Human Rights Assessment						
	412-1	Operations that have been subject to human rights reviews or impact assessments	-	-		
	412-2	Employee training on human rights policies or	-	-		
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human	-	-		
413. Local Communities						
	413-1	Operations with local community engagement, impact assessments, and development programs	Investment Corporation web site	Social	Initiatives targeting local stakeholders	<a href="https://www.nippon-reit.com/en/esg/esg-social.html#a3">https://www.nippon-reit.com/en/esg/esg-social.html#a3</a>
	413-2	Operations with significant actual and potential negative impacts on local communities	-	-		
414. Supplier Social Assessment						
	414-1	New suppliers that were screened using social	-	-		
	414-2	Negative social impacts in the supply chain and	-	-		
415. Public Policy						
	415-1	Political contributions	-	-		
416. Customer Health and Safety						
	416-1	Assessment of the health and safety impacts of product and service categories	-	-		
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-		
417. Marketing and Labeling						
	417-1	Requirements for product and service information and labeling	-	-		
	417-2	Incidents of non-compliance concerning product and service information and labeling	-	-		
	417-3	Incidents of non-compliance concerning marketing communications	-	-		
418. Customer Privacy						
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-		
419. Socioeconomic Compliance						
	419-1	Non-compliance with laws and regulations in the social and economic area	-	-		