GRI Content Index

Disclosure number		Disclosure contents	Place of publication			
Universal Standard						
GRI 2 : General Disclosures						
1. The organaization and its reporting practices						
	2-1	Organizational details	Investment Corporation web site	Overview of NRT	Profile of NIPPON REIT	https://www.nippon-reit.com/en/about/profile.html
	2-2	Entities included in the organization's sustainability reporting	Investment Corporation web site	Overview of NRT	Profile of NIPPON REIT	https://www.nippon-reit.com/en/about/profile.html
	2-3	Reporting period, frequency and contact point	Investment Corporation web site	Investor Relations	IR Library/ESG Report About the ESG Annual Report	https://ssl4.eir-parts.net/doc/3296/ir_material24/282751/00.pdf
	2-4	Restatements of information	Investment Corporation web site	Investor Relations	IR Library/Financial Reports	https://www.nippon-reit.com/en/ir/library.html
	2-5	Ecternal assurance	-	-	-	
2. Activities and workers						
	2-6	Activities, value chain and other business relationships	Investment Corporation web site	Overview of NRT	Structure of NIPPON REIT	https://www.nippon-reit.com/en/about/structure.html
	2-7	Employees	Asset Management Company web site	ESG Initiative	Initiatives for Employee of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	2-8	Workers who are not employees	-	-	-	
3. Governance						
	2-9	Governance structure and composition	Investment Corporation web site	Governance Initiatives	All	https://www.nippon-reit.com/en/esg/esg-governance.html
	2-10	Nomination and selection of the highest governance body	Investment Corporation web site	Investor Relations	Unitholders' Meeting	https://www.nippon-reit.com/en/ir/meeting.html
			Investment Corporation web site	Investor Relations	IR Library/Articles of Incorporation of the Investment Corporation	https://ssl4.eir-parts.net/doc/3296/ir_material26/270330/00.pdf
	2-11	Chair of the highest governance body	Investment Corporation web site	Investor Relations	IR Library/Articles of Incorporation of the Investment Corporation	https://ssl4.eir-parts.net/doc/3296/ir_material26/270330/00.pdf
	2-12	Role of the highest governance body in overseeing the management of impacts	Investment Corporation web site	Sustainability Management	Sustainability Promotion Framework	https://www.nippon-reit.com/en/esg/esg-policy.html#a3
	2-13	Delegation of resposibility for managing impacts	Investment Corporation web site	Sustainability Management	Sustainability Promotion Framework	https://www.nippon-reit.com/en/esg/esg-policy.html#a3
	2-14	Role of the highest governance body in sustainability reporting	Investment Corporation web site	Sustainability Management	Sustainability Promotion Framework	https://www.nippon-reit.com/en/esg/esg-policy.html#a3
	2-15	Conflicts of interest	Investment Corporation web site	Governance Initiatives	Compliance/Decision-Making Process Securing Third-Party Monitoring Function	https://www.nippon-reit.com/en/esg/esg-governance.html#a2
	2-16	Communication of critical concerns	-	-	-	
	2-17	Collective knowledge of the highest governance body	-	-	-	
	2-18	Evaluation of the performance of the highest governance body	-	-	-	
	2-19	Remuneration policies	Investment Corporation web site	Governance Initiatives	Corporate Governance/Asset Management Fee Structure to SRA	https://www.nippon-reit.com/en/esg/esg-governance.html#a1
	2-20	Process to determine remuneration	Investment Corporation web site	Governance Initiatives	Corporate Governance/Asset Management Fee Structure to SRA	https://www.nippon-reit.com/en/esg/esg-governance.html#a1
	2-21	Annual total compensation ratio	-	-	-	
4 Strategy, Policies and practices						
	2-22	Statement on sustainable development strategy	Investment Corporation web site	Sustainability Management	Message from Executive Officer	https://www.nippon-reit.com/en/esg/esg-policy.html
	2-23	Policy commitments	Investment Corporation web site	Sustainability Management	Sustainability Policy	https://www.nippon-reit.com/en/esg/esg-policy.html#a2
			Asset Management Company web site	ESG Initiative	ESG policy	https://www.sbi-sra.co.jp/en/esg/index.html
	2-24	Embedding policy commitments	Investment Corporation web site	Sustainability Management	Sustainability Policy	https://www.nippon-reit.com/en/esg/esg-policy.html#a2
			Asset Management Company web site	ESG Initiative	Initiatives for Employee of SRA, Employee Initiatives	https://www.sbi-sra.co.jp/en/esg/index.html
	2-25	Processes to remediate negative impacts	-	-	-	
	2-26	Mechanisms for seeking advice and raising concerns	-	-	-	
	2-27	Compliance with laws and regulations	-	-	-	
	2-28	Membership associations	-	-	-	
5.Stakeholder engagement						
	2-29	Approach to stakeholder engagement	Investment Corporation web site	Social Initiatives	Stakeholder Engagement	https://www.nippon-reit.com/en/esg/esg-social.html#a1
	2-30	Collective bargaining agreements	Investment Corporation web site	Social Initiatives	Initiatives for Employees	https://www.nippon-reit.com/en/esg/esg-social.html#a5
			Asset Management Company web site	ESG Initiative	Initiatives for Employee of SRA	https://www.sbi-sra.co.jp/en/esg/index.html

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GRI 3 : Material Topics 2021						
	3-1	Process to stakeholder engagement	Investment Corporation web site	Sustainability Management	Materiality	https://www.nippon-reit.com/en/esg/esg-policy.html#a6
	3-2	List of material topics	Investment Corporation web site	Sustainability Management	All	https://www.nippon-reit.com/en/esg/esg-policy.html
			Investment Corporation web site	Environment Initiatives	All	https://www.nippon-reit.com/en/esg/esg-environment.html
			Investment Corporation web site	Social Initiatives	All	https://www.nippon-reit.com/en/esg/esg-social.html
			Investment Corporation web site	Governance Initiatives	All	https://www.nippon-reit.com/en/esg/esg-governance.html
			Asset Management Company web site	ESG Initiative	All	https://www.sbi-sra.co.jp/en/esg/index.html
	3-3	Management of material topics	Investment Corporation web site	Sustainability Management	All	https://www.nippon-reit.com/en/esg/esg-policy.html
			Investment Corporation web site	Governance Initiatives	All	https://www.nippon-reit.com/en/esg/esg-governance.html
Topic Standards						
Economic Performance						
201 Economic Performance						
	201-1	Direct economic value generated and distributed	-	-		
	201-2	Financial implications and other risks and opportunities due to climate change	Investment Corporation web site	Environmental Initiatives	Climate Change Initiatives/Risk Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	201-3	Defined benefit plan obligations and other retirement plans	-	-		
	201-4	Financial assistance received from government	-	-		
202. Market Presence						
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	-		
	202-2	Proportion of senior management hired from the local community	-	-		
203. Indirect Economic Impacts						
	203-1	Infrastructure investments and services supported	-	-		
	203-2	Significant indirect economic impacts	-	-		
204. Procurement Practices						
	204-1	Proportion of spending on local suppliers	-	-		
205. Anti-corruption						
	205-1	Operations assessed for risks related to corruption	-	-		
	205-2	Communication and training about anti-corruption policies and procedures	Investment Corporation web site	Governance Initiatives	Compliance/Prevention of Fraudulent and Corrupt Practices by the Asset Management Company, Compliance Training	https://www.nippon-reit.com/en/esg/esg-governance.html#a2
			Asset Management Company web site	ESG Initiative	Intiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	205-3	Confirmed incidents of corruption and actions taken	-	-		
206. Anti-competitive Behavior						
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-		
207.Tax						
	207-1	Approach to tax	-	-		
	207-2	Tax governance, control, and risk management	-	-		
	207-3	Stakeholder engagement and management of concerns related to tax	-	-		
	207-4	Country-by-country reporting	-	-		
Environmental						
301.Materials						
	301-1	Materials used by weight or volume	-	-		
	301-2	Recycled input materials used	-	-		
	301-3	Reclaimed products and their packaging materials	-	-		
302. Energy						
	302-1	Energy consumption within the organization	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	302-2	Energy consumption outside of the organization	-	-		
	302-3	Energy intensity	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	302-4	Reduction of energy consumption	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	302-5	Reductions in energy requirements of products and services	-	-		

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303. Water and Effluents						
	303-1	Interactions with water as a shared resource	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	303-2	Management of water discharge-related impacts	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	303-3	Water withdrawal	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	303-4	Water discharge	-	-		
	303-5	Water consumption	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
304. Biodiversity						
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-		
	304-2	Significant impacts of activities, products, and services on biodiversity	-	-		
	304-3	Habitats protected or restored	-	-		
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-		
305. Emissions						
	305-1	Direct (Scope 1) GHG emissions	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	305-2	Energy indirect (Scope 2) GHG emissions	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	305-3	Other indirect (Scope 3) GHG emissions	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	305-4	GHG emissions intensity	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	305-5	Reduction of GHG emissions	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	305-6	Emissions of ozone-depleting substances (ODS)	-	-		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-		
306. Effluents and Waste						
	306-1	Waste generation and significant waste-related impacts	-	-		
	306-2	Management of significant waste-related impacts	Investment Corporation web site	Environment Initiatives	Environmental Performance	https://www.nippon-reit.com/en/esg/esg-environment.html#a2
	306-3	Waste generated	-	-		
	306-4	Waste diverted from disposal	-	-		
	306-5	Waste directed to disposal	-	-		
307. Environmental Compliance						
	307-1	Non-compliance with environmental laws and regulations	-	-		
308. Supplier Environmental Assessment						
	308-1	New suppliers that were screened using environmental criteria	-	-		
	308-2	Negative environmental impacts in the supply chain and actions taken	-	-		
Social						
401. Employment						
	401-1	New employee hires and employee turnover	Asset Management Company web site	ESG Initiative	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	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	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
402. Labor / Management Relations						
	402-1	Minimum notice periods regarding operational changes	-	-		

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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	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	403-5	Worker training on occupational health and safety	-	-		
	403-6	Promotion of worker health	Asset Management Company web site	ESG Initiative	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	-		
	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	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	404-3	Percentage of employees receiving regular performance and career development reviews	Asset Management Company web site	ESG Initiative	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
405. Diversity and Equal Opportunity						
	405-1	Diversity of governance bodies and employees	Asset Management Company web site	ESG Initiative	Initiatives for Employees of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	405-2	Ratio of basic salary and remuneration of women to men	-	-		
406. Non-discrimination						
	406-1	Incidents of discrimination and corrective actions taken	-	-		
407. Freedom of Association and Collective Bargaining						
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-		
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 or procedures	-	-		
411. Rights of Indigenous Peoples						
	411-1	Incidents of violations involving rights of indigenous peoples	-	-		
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 procedures	-	-		
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	-		
413. Local Communities						
	413-1	Operations with local community engagement, impact assessments, and development programs	Investment Corporation web site	Social Initiatives	Initiatives Targeting Local Stakeholders	https://www.nippon-reit.com/en/esg/esg-social.html#a4
	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 criteria	-	-		
	414-2	Negative social impacts in the supply chain and actions taken	-	-		
415. Public Policy						
	415-1	Political contributions	-	-		

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416. Customer Health and Safety						
	416-1	Assessment of the health and safety impacts of product and service categoriesy	-	-		
	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	Investment Corporation web site	External Evaluation / Environmental Certification	All	https://www.nippon-reit.com/en/esg/esg-certification.html
	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	-	-		