

GRI Content Index

Disclosure number	Disclosure contents	Place of publication				
Universal Standard						
GRI 2 : General Disclosures						
1. The organization and its reporting practices						
	2-1	Organizational details	Investment Corporation web site	Profile of NIPPON REIT	Overview	https://www.nippon-reit.com/en/about/profile.html
	2-2	Entities included in the organization's sustainability reporting	Investment Corporation web site	Profile of NIPPON REIT	Overview	https://www.nippon-reit.com/en/about/profile.html
	2-3	Reporting period, frequency and contact point	Investment Corporation web site	IR Library	ESG Report (About the ESG Annual Report)	https://www.nippon-reit.com/file/en-library-74f467adb7b6ac427267be717f1436915e865ff1.pdf
	2-4	Restatements of information	Investment Corporation web site	IR Library	Financial Reports	https://www.nippon-reit.com/en/ir/library.html
	2-5	External assurance	-	-	-	
2. Activities and workers						
	2-6	Activities, value chain and other business relationships	Investment Corporation web site	Structure of NIPPON REIT	All	https://www.nippon-reit.com/en/ir/library.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-
	2-10	Nomination and selection of the highest governance body	Investment Corporation web site	Investor Relations	Unitholder' s Meeting	https://www.nippon-reit.com/en/ir/meeting.html
			Investment Corporation web site	IR Library	Articles of Incorporation of the Investment Corporation	https://www.nippon-reit.com/en/ir/library.html
	2-11	Chair of the highest governance body	Investment Corporation web site	Profile of NIPPON REIT	Status of Officers	https://www.nippon-reit.com/en/about/profile.html
	2-12	Role of the highest governance body in overseeing the management of impacts	Investment Corporation web site	IR Library	ESG Report (Sustainability Promotion Structure)	https://www.nippon-reit.com/file/en-library-74f467adb7b6ac427267be717f1436915e865ff1.pdf
	2-13	Delegation of responsibility for managing impacts	Investment Corporation web site	IR Library	ESG Report (Sustainability Promotion Structure)	https://www.nippon-reit.com/file/en-library-74f467adb7b6ac427267be717f1436915e865ff1.pdf
	2-14	Role of the highest governance body in sustainability reporting	Investment Corporation web site	IR Library	ESG Report (Sustainability Promotion Structure)	https://www.nippon-reit.com/file/en-library-74f467adb7b6ac427267be717f1436915e865ff1.pdf
	2-15	Conflicts of interest	Investment Corporation web site	Governance Initiatives	Decision-Making Process Securing Third-Party Monitoring Function	https://www.nippon-reit.com/en/esg/esg-governance.html#a1
	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	Asset Management Fee Structure to SRA	https://www.nippon-reit.com/en/esg/esg-governance.html#a2
	2-20	Process to determine remuneration	Investment Corporation web site	Governance Initiatives	Asset Management Fee Structure to SRA	https://www.nippon-reit.com/en/esg/esg-governance.html#a2
	2-21	Annual total compensation ratio	-	-	-	
4 Strategy, Policies and practices						
	2-22	Statement on sustainable development strategy	Investment Corporation web site	Overview of NIPPON REIT	To Our Unitholders	https://www.nippon-reit.com/en/about/index.html
	2-23	Policy commitments	Investment Corporation web site	Sustainability Policy/Environmental Certification	All	https://www.nippon-reit.com/en/esg/esg-policy.html
			Asset Management Company web site	ESG Initiative	Initiatives for Employee of SRA	https://www.sbi-sra.co.jp/en/esg/index.html
	2-24	Embedding policy commitments	Investment Corporation web site	Sustainability Policy/Environmental Certification	All	https://www.nippon-reit.com/en/esg/esg-policy.html
			Asset Management Company web site	ESG Initiative	Initiatives for Employee of SRA	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	Communication with Stakeholders	https://www.nippon-reit.com/en/esg/esg-
	2-30	Collective bargaining agreements	Investment Corporation web site	Social Initiatives	Initiative for Employees	https://www.nippon-reit.com/en/esg/esg-
			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 Policy/Environmental Certification	Materiality	https://www.nippon-reit.com/en/esg/esg-policy.html#a5
	3-2	List of material topics	Investment Corporation web site	Sustainability Policy/Environmental Certification	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-social.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-social.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 Policy/Environmental Certification	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-policy.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	Climate Change Initiatives	Risk Management	https://www.nippon-reit.com/en/esg/esg-climate.html#a4
	201-3	Defined benefit plan obligations and other retirement	-	-		
	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	Decision-Making Process Securing Third-Party Monitoring Function	https://www.nippon-reit.com/en/esg/esg-governance.html#a1
			Asset Management Company web site	ESG Initiative	Initiatives 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	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	302-2	Energy consumption outside of the organization	-	-		
	302-3	Energy intensity	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	302-4	Reduction of energy consumption	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	302-5	Reductions in energy requirements of products and	-	-		

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303. Water and Effluents						
	303-1	Interactions with water as a shared resource	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	303-2	Management of water discharge-related impacts	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	303-3	Water withdrawal	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	303-4	Water discharge	-	-		
	303-5	Water consumption	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
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	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	305-2	Energy indirect (Scope 2) GHG emissions	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	305-3	Other indirect (Scope 3) GHG emissions	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	305-4	GHG emissions intensity	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	305-5	Reduction of GHG emissions	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	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	-	-		
	306-2	Management of significant waste-related impacts	Investment Corporation web site	Environment Initiatives	Energy Management	https://www.nippon-reit.com/en/esg/esg-environment.html#a1
	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	-	-		
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	-	-		

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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	-	-		
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	-	-		
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 or procedures	-	-		
411. Rights of Indigenous Peoples					
411-1	Incidents of violations involving rights of indigenous	-	-		
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 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#a3
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 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 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	Investment Corporation web site	Sustainability Policy/Environmental Certification	Environmental Certification / Initiatives	https://www.nippon-reit.com/en/esg/esg-policy.html#a4
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	-	-		