

# GRI Standards Content Index

\*Clicking on the link will take you to the corresponding page on the website of Tosei Reit.

Guidelines		Reference
<b>General Disclosures</b>		
<b>1. Organizational profile</b>		
102-1	Name of the organization	Corporate Profile
102-2	Activities, brands, products, and services	Features of Tosei Reit
102-3	Location of headquarters	Corporate Profile
102-4	Location of operations	Corporate Profile
102-5	Ownership and legal form	Corporate Profile
102-6	Markets served	Articles of Incorporation (in Japanese only)
102-7	Scale of the organization	Corporate Profile
		Financial Highlights
		TOSEI Group Employees Data
		Portfolio List
102-8	Information on employees and other workers	TOSEI Group Employees Data
102-9	Supply chain	Structure
102-10	Significant changes to the organization and its supply chain	-
102-11	Precautionary principle or approach	ESG Promotion System
		Governance Initiatives
102-12	External initiatives	Measures for Addressing Climate Change
102-13	Membership of associations	Measures for Addressing Climate Change
<b>2. Strategy</b>		
102-14	Statement from senior decision-maker	Message from the Executive Director
102-15	Key impacts, risks, and opportunities	Designation of Materiality (Key Issues)
		Measures for Addressing Climate Change
<b>3. Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behavior	Tosei Reit's Philosophy
		TOSEI Group ESG Policy
102-17	Mechanisms for advice and concerns about ethics	Compliance Initiatives
<b>4. Governance</b>		
102-18	Governance structure	Governance Initiatives
		ESG Promotion System
102-19	Delegating authority	ESG Promotion System
102-20	Executive-level responsibility for economic, environmental, and social topics	ESG Promotion System
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement
102-22	Composition of the highest governance body and its committees	Governance Initiatives
102-23	Chair of the highest governance body and its committees	Governance Initiatives
102-24	Nominating and selecting the highest governance body	Structure
102-25	Conflicts of interest	Ensuring an Investment Management System That Considers Unitholders' Interests
		Unitholders' Capital / Major Unitholders
102-26	Role of highest governance body in setting purpose, values, and strategy	ESG Promotion System
102-27	Collective knowledge of highest governance body	-
102-28	Evaluating the highest governance body's performance	-
102-29	Identifying and managing economic, environmental, and social impacts	Designation of Materiality (Key Issues)
102-30	Effectiveness of Risk Management processes	Compliance Initiatives
102-31	Review of economic, environmental, and social topics	ESG Promotion System
102-32	Highest governance body's role in sustainability reporting	ESG Promotion System
102-33	Communicating critical concerns	Compliance Initiatives
102-34	Nature and total number of critical concerns	-

102-35	Remuneration policies	Management fee structure Articles of Incorporation (in Japanese only)
102-36	Process for determining remuneration	Articles of Incorporation (in Japanese only)
102-37	Stakeholders' involvement in remuneration	-
102-38	Annual total compensation ratio	-
102-39	Percentage increase in annual total compensation ratio	-
<b>5. Stakeholder engagement</b>		
102-40	List of stakeholder groups	Stakeholder Engagement
102-41	Collective bargaining agreements	-
102-42	Identifying and selecting stakeholders	Stakeholder Engagement
102-43	Approach to stakeholder engagement	Stakeholder Engagement
102-44	Key topics and concerns raised	Designation of Materiality (Key Issues)
<b>6. Reporting practice</b>		
102-45	Entities included in the consolidated financial statements	-
102-46	Defining report content and topic Boundaries	-
102-47	List of material topics	Designation of Materiality (Key Issues)
102-48	Restatements of information	-
102-49	Changes in reporting	-
102-50	Reporting period	-
102-51	Date of most recent report	-
102-52	Reporting cycle	-
102-53	Contact point for questions regarding the report	-
102-54	Claims of reporting in accordance with the GRI Standards	GRI Standards Content Index
102-55	GRI content index	GRI Standards Content Index
102-56	External assurance	-
<b>GRI 103 : Economic Performance 2016</b>		
103-1	Direct economic value generated and distributed	Designation of Materiality (Key Issues)
103-2	Financial implications and other risks and opportunities due to climate change	Tosei Reit's Philosophy
103-3	Defined benefit plan obligations and other retirement plans	-

<b>Economic Standards</b>		
<b>GRI 201 : Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Financial Highlights
201-2	Financial implications and other risks and opportunities due to climate change	Measures for Addressing Climate Change
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
<b>GRI 202 : Market Presence 2016</b>		
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	-
<b>GRI 203 : Indirect Economic Impact 2016</b>		
203-1	Infrastructure Investment and services supported	-
203-2	Significant indirect economic impact	-
<b>GRI 204 : Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	-
<b>GRI 205 : Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	Compliance Initiatives
205-2	Communication and training about anti-corruption policies and procedures	Compliance Initiatives Compliance Training
205-3	Confirmed incidents of corruption and actions taken	TOSEI Group Ethics Code
<b>GRI 206 : Anti-competitive Behavior 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-
<b>GRI 207 : Tax 2019</b>		

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 Standards

##### GRI 301 : Materials 2016

301-1	Materials used by weight or volume	-
301-2	Recycled input materials used	-
301-3	Reclaimed products and their packaging materials	-

##### GRI 302 : Energy 2016

302-1	Energy consumption within the organization	-
302-2	Energy consumption outside of the organization	-
302-3	Energy intensity	Environmental Performance
302-4	Reduction of energy consumption	Environmental Performance
302-5	Reductions in energy requirements of products and services	-

##### GRI 303 : Water And Effluents 2018

303-1	Interactions with water as a shared resource	-
303-2	Management of water discharge-related impacts	Improvement of environmental performance through renovation of facilities
303-3	Water withdrawal	-
303-4	Water discharge	-
303-5	Water consumption	Environmental Performance

##### GRI 304 : Biodiversity 2016

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	-

##### GRI 305 : Emissions 2016

305-1	Direct (Scope 1) GHG emissions	Environmental Performance
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Performance
305-3	Other indirect (Scope 3) GHG emissions	-
305-4	GHG emissions intensity	Environmental Performance
305-5	Reduction of GHG emissions	Environmental Performance
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-

##### GRI 306 : Waste 2020

306-1	Waste generation and significant waste-related impacts	-
306-2	Management of significant wasterelated impacts	-
306-3	Waste generated	-
306-4	Waste diverted from disposal	-
306-5	Waste directed to disposal	-

##### GRI 307 : Environmental Compliance 2016

307-1	Non-compliance with environmental laws and regulations	-
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##### GRI 308 : Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	-

#### Social Standards

##### GRI 401 : Employment 2016

401-1	New employee hires and employee turnover	-
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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	-
<b>GRI 402 : Labor / Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	-
<b>GRI 403 : Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	Safety and Health
403-2	Hazard identification, risk assessment, and incident investigation	-
403-3	Occupational health services	Safety and Health
403-4	Worker participation, consultation, and communication on occupational health and safety	Safety and Health
403-5	Worker training on occupational health and safety	Safety and Health
403-6	Promotion of worker health	Safety and Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety and Health
403-8	Workers covered by an occupational health and safety management system	-
403-9	Work-related injuries	-
403-10	Work-related ill health	-
<b>GRI 404 : Training and Education 2016</b>		
404-1	Average hours of training per year per employee	-
404-2	Programs for upgrading employee skills and transition assistance programs	HR Development
404-3	Percentage of employees receiving regular performance and career development reviews	-
<b>GRI 405 : Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	TOSEI Group Human Rights Policy
405-2	Ratio of basic salary and remuneration of women to men	-
<b>GRI 406 : Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	-
<b>GRI 407 : Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	TOSEI Group Human Rights Policy
<b>GRI 408 : Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	TOSEI Group Human Rights Policy
<b>GRI 409 : Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	TOSEI Group Human Rights Policy
<b>GRI 410 : Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies and procedures	-
<b>GRI 411 : Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	-
<b>GRI 412 : Human Rights Assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	-
412-2	Employee training on human rights policies and procedures	TOSEI Group Human Rights Policy
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
<b>GRI 413 : Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Contribution to Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	-
<b>GRI 414 : Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	-
414-2	Negative social impact in the supply chain and actions taken	-
<b>GRI 415 : Public Policy 2016</b>		
415-1	Political contributions	Compliance Initiatives
<b>GRI 416 : Customer Health and Safety 2016</b>		
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	-
<b>GRI 417 : Marketing and Labeling 2016</b>		

	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	-
<b>GRI 418 : Customer Privacy 2016</b>			
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
<b>GRI 419 : Socioeconomic Compliance 2016</b>			
	419-1	Non-compliance with laws and regulations in the social and economic area	Compliance Initiatives