

GRI content index

Statement of use	Japan Real Estate Investment Corporation has reported in accordance with the GRI Standards for the period 1/April/2023 to 31/March/2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	URL
			REASON OF OMISSION / EXPLANATION
General disclosures			
GRI 2: General Disclosures 2021	2-1	Organizational details	Overview of JRE IR Library Organizational Structure Corporate Data Annual Report Organizational Structure
	2-2	Entities included in the organization's sustainability	Overview of JRE Corporate Data
	2-3	Reporting period, frequency and contact point	Disclosure of ESG-Related Information Reporting Scope and Period Inquiries
	2-4	Restatements of information	Basic Policy on ESG / Management Structure The previous year's data for the reporting year has been revised from the previously disclosed data as we examined the data accuracy. Sustainability Committee
	2-5	External assurance	Environmental Initiatives Disclosure of ESG-Related Information Environmental Performance GRI Content Index / SASB Framework
	2-6	Activities, value chain and other business relationships	Portfolio List (Portfolio Overview) IR Library Portfolio List Annual Report
	2-7	Employees	Asset management company (JRE-AM) Web page>Employee Initiatives Basic Employee Data JRE is prohibited from having any employees under the Japanese Act on Investment Trusts and Investment Corporations, and therefore commissions business operations to its asset management company, Japan Real Estate Asset Management Co., Ltd. (JRE-AM). The information regarding employees of JRE-AM is disclosed here.
	2-8	Workers who are not employees	Asset management company (JRE-AM) Web page>Employee Initiatives Basic Employee Data JRE is prohibited from having any employees under the Japanese Act on Investment Trusts and Investment Corporations, and therefore commissions business operations to its asset management company, Japan Real Estate Asset Management Co., Ltd. (JRE-AM). The information regarding employees of JRE-AM is disclosed here.
	2-9	Governance structure and composition	Basic Policy on ESG / Management Structure Governance Structure of JRE Management System Compliance System Sustainability Committee Governance Structure of JRE Management System Compliance System
	2-10	Nomination and selection of the highest governance body	IR Library ARTICLES OF INCORPORATION OF JAPAN REAL ESTATE INVESTMENT CORPORATION
	2-11	Chair of the highest governance body	IR Library Compliance System ARTICLES OF INCORPORATION OF JAPAN REAL ESTATE INVESTMENT CORPORATION Conflict of Interest Policy of Asset Management Company
	2-12	Role of the highest governance body in overseeing the management of impacts	Social Initiatives Asset management company (JRE-AM) Web page>Employee Initiatives Basic Policy on ESG / Management Structure Management System Stakeholder Engagement Relationship with Local Communities Employee Initiatives Sustainability Committee Risk Management
	2-13	Delegation of responsibility for managing impacts	Basic Policy on ESG / Management Structure Management System Compliance System Sustainability Committee Management System Compliance System
	2-14	Role of the highest governance body in sustainability reporting	Basic Policy on ESG / Management Structure Sustainability Committee
	2-15	Conflicts of interest	Compliance System Conflict of Interest Policy of Asset Management Company
	2-16	Communication of critical concerns	Basic Policy on ESG / Management Structure Management System Compliance System Sustainability Committee Risk Management Conflict of Interest Policy of Asset Management Company No significant concerns were reported in the reporting period.
	2-17	Collective knowledge of the highest governance body	Basic Policy on ESG / Management Structure Sustainability Committee
	2-18	Evaluation of the performance of the highest governance body	Basic Policy on ESG / Management Structure Sustainability Committee
	2-19	Remuneration policies	Governance Structure of JRE Governance Structure of JRE
	2-20	Process to determine remuneration	Governance Structure of JRE Governance Structure of JRE
	2-21	Annual total compensation ratio	Information unavailable: As Japan Real Estate Investment Corporation has no employees, it is impossible to calculate the ratio of annual total compensation. It is not available such information of the asset management company at this time.

	2-22	Statement on sustainable development strategy	JRE Information Basic Policy on ESG / Management Structure	Message from Executive Director Basic Policy on ESG / Management Structure
GRI 2: General Disclosures 2021	2-23	Policy commitments	Climate Change Initiatives Basic Policy on ESG / Management Structure Compliance System Asset management company (JRE-AM) Web page>Employee Initiatives	Climate Change-Related Risks and JRE's Response Basic Policy on ESG / Management Structure Basic Principle of Compliance for the Asset Management Company (JRE-AM) Human Rights Initiatives
	2-24	Embedding policy commitments	Basic Policy on ESG / Management Structure	Basic Policy on ESG / Management Structure
	2-25	Processes to remediate negative impacts	Asset management company (JRE-AM) Web page>Complaint Handling and Dispute Resolution	Complaint Handling and Dispute Resolution
	2-26	Mechanisms for seeking advice and raising concerns	Compliance System	Compliance Promotion Structure for the Asset Management Company
	2-27	Compliance with laws and regulations		No significant regulatory violations occurred during the reporting period.
	2-28	Membership associations	Asset management company (JRE-AM) Web page>About JRE-AM	Memberships
	2-29	Approach to stakeholder engagement	Environmental Initiatives Social Initiatives Asset management company (JRE-AM) Web page>Employee Initiatives	Contributions to the Environment through Real Estate Investment Management Collaboration with Suppliers Stakeholder Engagement Improving Tenant Satisfaction Relationship with Local Communities Employee Initiatives
2-30	Collective bargaining agreements		It is not applicable because the investment corporation does not have any employees. All employees except managerial positions of the asset management company are covered under a collective bargaining agreement.	

Material topics

GRI 3: Material Topics 2021	3-1	Process to determine material topics	Basic Policy on ESG / Management Structure	Materiality
	3-2	List of material topics	Basic Policy on ESG / Management Structure	Materiality GRI Content Index SASB Framework
	3-3	Management of material topics	Basic Policy on ESG / Management Structure Asset management company (JRE-AM) Web page>Employee Initiatives Environmental Initiatives Social Initiatives External Evaluations and Certifications Green Finance Asset management company (JRE-AM) Web page>Complaint Handling and Dispute Resolution Basic Policy on ESG / Management Structure Climate Change Initiatives External Evaluations and Certifications	Materiality Employee Initiatives Environmental Performance Collaboration with Suppliers Contributions to the Environment through Real Estate Investment Management Climate Change-Related Risks and JRE's Response Relationship with Local Communities Improving Tenant Satisfaction Sustainability Certification Sustainability-Linked Loans Green Bonds Complaint Handling and Dispute Resolution Sustainability Committee Governance GRESB Real Estate Ratings

Energy

GRI 302: Energy 2016	302-1	Energy consumption within the organization	Environmental Initiatives	Environmental Performance
	302-2	Energy consumption outside of the organization	Environmental Initiatives	Environmental Performance
	302-3	Energy intensity	Environmental Initiatives	Environmental Performance
	302-4	Reduction of energy consumption	Environmental Initiatives Green Finance	Environmental Performance Contributions to the Environment through Real Estate Investment Management Sustainability-Linked Loans Green Bonds
	302-5	Reductions in energy requirements of products and services	Environmental Initiatives	Environmental Performance Contributions to the Environment through Real Estate Investment Management

Water and effluents

	303-1	Interactions with water as a shared resource	Environmental Initiatives	Environmental Performance
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GRI 303: Water and Effluents 2018	303-2	Management of water discharge-related impacts		Not applicable: The wastewater discharged from all of our properties does not exceed the general wastewater standards set by the government and the local government.
	303-3	Water withdrawal	Environmental Initiatives	Environmental Performance
	303-5	Water discharge	Environmental Initiatives	Environmental Performance
Biodiversity				
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	Environmental Initiatives	Contributions to the Environment through Real Estate Investment Management
Emissions				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Environmental Initiatives	Environmental Performance
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Initiatives	Environmental Performance
	305-3	Other indirect (Scope 3) GHG emissions	Environmental Initiatives	Environmental Performance
	305-4	GHG emissions intensity	Environmental Initiatives	Environmental Performance
	305-5	Reduction of GHG emissions	Environmental Initiatives	Environmental Performance Contributions to the Environment through Real Estate Investment Management
Waste				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Environmental Performance>WEB information	Waste
	306-2	Management of significant waste-related impacts	Environmental Initiatives	Environmental Management Systems (EMS)
	306-3	Waste generated	Environmental Performance>WEB information	Waste
	306-4	Waste diverted from disposal	Environmental Performance>WEB information	Waste
	306-5	Waste directed to disposal	Environmental Performance>WEB information	Waste
Supplier environmental assessment				
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		There were no new suppliers that were screened using environmental criteria.
	308-2	Negative environmental impacts in the supply chain and actions		No suppliers were identified that had a particularly significant negative impact in the reporting period.
Employment				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
	401-3	Parental leave	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
Occupational health and safety				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Health and Well-being
	403-3	Hazard identification, risk assessment, and incident investigation	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Health and Well-being
	403-6	Promotion of worker health	Social Initiatives Asset management company (JRE-AM) Web page>Employee Initiatives	Improving Tenant Satisfaction Employee Health and Well-being
	403-8	Workers covered by an occupational health and safety management system	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Health and Well-being
	403-10	Work-related ill health	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Health and Well-being
Training and education				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
	404-2	Programs for upgrading employee skills and transition assistance programs	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
	404-3	Percentage of employees receiving regular performance and career development reviews	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
Diversity and equal opportunity				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Asset management company (JRE-AM) Web page>Employee Initiatives	Employee Initiatives
	405-2	Ratio of basic salary and remuneration of women to men		There is no institutional pay gap based on gender.
Local communities				
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development	Social Initiatives	Relationship with Local Communities
	413-2	Operations with significant actual and potential negative impacts on local communities	Asset management company (JRE-AM) Web page>Portfolio	Portfolio List (Portfolio Overview) No property was identified that had a particularly significant negative impact on the local community in the reporting period.

Supplier social assessment				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria		There were no new suppliers that were screened using social criteria.
	414-2	Negative social impacts in the supply chain and actions taken		No suppliers were identified that had a particularly significant negative impact in the reporting period.
Customer health and safety				
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and	Social Initiatives	Improving Tenant Satisfaction
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		There were no serious violations of laws and ordinances since we have taken appropriate actions as the engineering reports requested us to be careful not to let it become normal in our
Others (G4 Construction and Real Estate Sector Disclosures)				
Sustainability Certifications				
Sustainability Certifications (CRE8)		Evaluations from External Parties	External Evaluations and Certifications	Sustainability Certification
Customer Satisfaction				
Customer Satisfaction (PR5)		Results of surveys measuring customer satisfaction.	Social Initiatives	Improving Tenant Satisfaction