

GRI Standards

Universal Standards				Link
General Disclosures				
Organizational profile	102-1	Name of the organization	Corporate Profile	https://www.kdo-reit.com/en/about/profile.html
	102-2	Activities, brands, products, and services	Investment Principles	https://www.kdo-reit.com/en/feature/index.html
			Management Strategies	https://www.kdo-reit.com/en/feature/management.html
	102-3	Location of headquarters	Corporate Profile	https://www.kdo-reit.com/en/about/profile.html
	102-4	Location of operations	Corporate Profile	https://www.kdo-reit.com/en/about/profile.html
	102-5	Ownership and legal form	Corporate Profile	https://www.kdo-reit.com/en/about/profile.html
	102-6	Markets served	Investment Principles	https://www.kdo-reit.com/en/feature/index.html
			Management Strategies	https://www.kdo-reit.com/en/feature/management.html
	102-7	Scale of the organization	Portfolio Map	https://www.kdo-reit.com/en/portfolio/map.html
			List of Properties	https://www.kdo-reit.com/en/portfolio/list.html
			Corporate Profile Asset Manager Portfolio List Financial Highlights Disclosure Materials	https://www.kdo-reit.com/en/about/profile.html https://www.kdo-reit.com/en/about/asset.html https://www.kdo-reit.com/en/portfolio/list.html https://www.kdo-reit.com/en/ir/highlight.html https://www.kdo-reit.com/en/ir/library.html
	102-8	Information on employees and other workers	Human Capital Development	https://www.kdo-reit.com/en/sustainability/environment5.html
	102-9	Supply chain	Structure	https://www.kdo-reit.com/en/about/structure.html
102-10	Significant changes to the organization and its supply chain	-	-	
102-11	Precautionary Principle or approach	Basic Policies / Promotion System	https://www.kdo-reit.com/en/sustainability/environment1.html	
		Environmental Initiatives (Climate Change)	https://www.kdo-reit.com/en/sustainability/environment3.html	
102-12	External initiatives	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html	
		【The Asset Management Company】 Signing on to the PFA 21	https://kenedix-fm.com/en/sustainability.html	
102-13	Membership of associations	【The Asset Management Company】 Company Summary	https://kenedix-fm.com/en/profile.html	
Strategy	102-14	Statement from senior decision-maker	Initiatives for Sustainability (Message from Executive Director)	https://www.kdo-reit.com/en/sustainability/sustainability.html
	102-15	Key impacts, risks, and opportunities	Basic Policies / Promotion System	https://www.kdo-reit.com/en/sustainability/environment1.html
Environmental Initiatives (Climate Change)			https://www.kdo-reit.com/en/sustainability/environment3.html	
Ethics and integrity	102-16	Values, principles, standards, and norms of behavior	Basic Policies / Promotion System	https://www.kdo-reit.com/en/sustainability/environment1.html
			Human Capital Development (Diverse Human Capital and Stable Employment) Governance	https://www.kdo-reit.com/en/sustainability/environment5.html https://www.kdo-reit.com/en/sustainability/environment6.html
102-17	Mechanisms for advice and concerns about ethics	【The Asset Management Company】 Principles for Customer-Oriented Business Conduct	https://kenedix-fm.com/en/kokyaku.html	
		Governance (Compliance)	https://www.kdo-reit.com/en/sustainability/environment6.html	
Governance	102-18	Governance structure	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
			Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-19	Delegating authority	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-20	Executive-level responsibility for economic, environmental, and social topics	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-21	Consulting stakeholders on economic, environmental, and social topics	Basic Policies / Promotion System	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-22	Composition of the highest governance body and its committees	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
			Corporate Profile (Board of Directors)	https://www.kdo-reit.com/en/about/profile.html
	102-23	Chair of the highest governance body	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-24	Nominating and selecting the highest governance body	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-25	Conflicts of interest	Governance (The decision-making process)	https://www.kdo-reit.com/en/sustainability/environment6.html
102-26	Role of highest governance body in setting purpose, values, and strategy	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html	
		Governance	https://www.kdo-reit.com/en/sustainability/environment6.html	
102-27	Collective knowledge of highest governance body	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html	

	102-28	Evaluating the highest governance body's performance	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-29	Identifying and managing economic, environmental, and social impacts	Basic Policies / Promotion System (Promotion System of Sustainability, etc., Material issues of the Kenedix Group)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-30	Effectiveness of risk management processes	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-31	Review of economic, environmental, and social topics	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-32	Highest governance body's role in sustainability reporting	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-33	Communicating critical concerns	Governance (Compliance (Whistle-blowing system))	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-34	Nature and total number of critical concerns	-	-
	102-35	Remuneration policies	Governance (Remuneration of Board of Directors)	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-36	Process for determining remuneration	Governance (Remuneration of Board of Directors)	https://www.kdo-reit.com/en/sustainability/environment6.html
	102-37	Stakeholders' involvement in remuneration	-	-
	102-38	Annual total compensation ratio	-	-
	102-39	Percentage increase in annual total compensation ratio	-	-
Stakeholder engagement	102-40	List of stakeholder groups	-	-
	102-41	Collective bargaining agreements	-	-
	102-42	Identifying and selecting stakeholders	-	-
	102-43	Approach to stakeholder engagement	-	-
	102-44	Key topics and concerns raised	Social Commitments (Improving Tenant Satisfaction, Contribution to Local Governance)	https://www.kdo-reit.com/en/sustainability/environment4.html https://www.kdo-reit.com/en/sustainability/environment6.html
Reporting practice	102-45	Entities included in the consolidated financial statements	Corporate Profile of Asset Management Company	https://www.kdo-reit.com/en/about/asset.html
	102-46	Defining report content and topic boundaries	-	-
	102-47	List of material topics	Basic Policies / Promotion System (Material issues of the Kenedix Group)	https://www.kdo-reit.com/en/sustainability/environment1.html
	102-48	Restatements of information	-	-
	102-49	Changes in reporting	-	-
	102-50	Reporting period	The reporting period is 2021 (from January 1, 2021 to December 31, 2021.) However, some information concerns activities prior to 2021.	-
	102-51	Date of most recent report	February 2022	-
	102-52	Reporting cycle	The reporting cycle is annual.	-
	102-53	Contact point for questions regarding the report	Contact Us	https://www.kdo-reit.com/en/inquiry/index.php
	102-54	Claims of reporting in accordance with the GRI Standards	KDO refers to GRI Standards for reporting on ESG policies and initiatives.	-
	102-55	GRI content index	GRI Standards (This page)	-
	102-56	External assurance	There are no external assurances as of the publication date.	-
Management Approach	103-1	Explanation of the material topic and its Boundary	Basic Policies / Promotion System (Material issues of the Kenedix Group)	https://www.kdo-reit.com/en/sustainability/environment1.html
	103-2	The management approach and its components	Basic Policies / Promotion System External Certification and Evaluation Environmental Initiatives Social Commitments Human Capital Development Governance	https://www.kdo-reit.com/en/sustainability/environment1.html https://www.kdo-reit.com/en/sustainability/environment2.html https://www.kdo-reit.com/en/sustainability/environment3.html https://www.kdo-reit.com/en/sustainability/environment4.html https://www.kdo-reit.com/en/sustainability/environment5.html https://www.kdo-reit.com/en/sustainability/environment6.html
	103-3	Evaluation of the management approach	Basic Policies / Promotion System (Promotion System of Sustainability, etc.)	https://www.kdo-reit.com/en/sustainability/environment1.html
Economic Standards				
Economic Performance	201-1	Direct economic value generated and distributed	Financial Highlights	https://www.kdo-reit.com/en/ir/highlight.html
	201-2	Financial implications and other risks and opportunities due to climate change	Environmental Initiatives (Climate Change)	https://www.kdo-reit.com/en/sustainability/environment3.html

	201-3	Defined benefit plan obligations and other retirement plans	-	-
	201-4	Financial assistance received from government	-	-
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	-	-
Indirect Economic Impacts	203-1	Infrastructure investments and services supported	-	-
	203-2	Significant indirect economic impacts	-	-
Procurement Practices	204-1	Proportion of spending on local suppliers	-	-
Anti-corruption	205-1	Operations assessed for risks related to corruption	Governance (Compliance)	https://www.kdo-reit.com/en/sustainability/environment6.html
	205-2	Communication and training about anti-corruption policies and procedures	Governance (Compliance)	https://www.kdo-reit.com/en/sustainability/environment6.html
	205-3	Confirmed incidents of corruption and actions taken	-	-
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-
Tax	207-1	Approach to tax	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	207-2	Tax governance, control, and risk management	Governance	https://www.kdo-reit.com/en/sustainability/environment6.html
	207-3	Stakeholder engagement and management of concerns related to tax	-	-
	207-4	Country-by-country reporting	-	-
Environmental Standards				
Materials	301-1	Materials used by weight or volume	-	-
	301-2	Recycled input materials used	-	-
	301-3	Reclaimed products and their packaging materials	-	-
Energy	302-1	Energy consumption within the organization	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	302-2	Energy consumption outside of the organization	-	-
	302-3	Energy intensity	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	302-4	Reduction of energy consumption	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	302-5	Reductions in energy requirements of products and services	-	-
Water	303-1	Interactions with water as a shared resource	-	-
	303-2	Management of water discharge related impact	-	-
	303-3	Water withdrawal	-	-
	303-4	Water discharge	-	-
	303-5	Water consumption	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
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	Environmental Initiatives (Stakeholder Engagement to Improve Property)	https://www.kdo-reit.com/en/sustainability/environment3.html
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-
Emissions	305-1	Direct (Scope 1) GHG emissions	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	305-3	Other indirect (Scope 3) GHG emissions	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html

	305-4	GHG emissions intensity	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	305-5	Reduction of GHG emissions	Environmental Initiatives (Reduction of Energy Consumption, GHG Emissions and Water Consumption)	https://www.kdo-reit.com/en/sustainability/environment3.html
	305-6	Emissions of ozone-depleting substances (ODS)	-	-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-
Waste	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	-	-
Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	-	-
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 Standards				
Employment	401-1	New employee hires and employee turnover	Human Capital Development (Relevant data (Employment))	https://www.kdo-reit.com/en/sustainability/environment5.html
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-
	401-3	Parental leave	Human Capital Development (Diversity and Equal Opportunities (Childbirth and child care, Nursing elderly))	https://www.kdo-reit.com/en/sustainability/environment5.html
			Human Capital Development (Relevant data (System Use, etc.))	https://www.kdo-reit.com/en/sustainability/environment5.html
Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	-	-
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	-	-
Occupational Health and Safety	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 relationships	-	-
	403-8	Workers covered by an occupational health and safety management system	-	-
	403-9	Work-related injuries	Human Capital Development (Relevant data (System Use, etc.))	https://www.kdo-reit.com/en/sustainability/environment5.html
	403-10	Work-related ill health	-	-
Training and Education	404-1	Average hours of training per year per employee	Human Capital Development (Training Programs to Encourage Employee's Career Development)	https://www.kdo-reit.com/en/sustainability/environment5.html
	404-2	Programs for upgrading employee skills and transition assistance programs	Human Capital Development (Attracting and Retaining Talents, and Developing Their Careers)	https://www.kdo-reit.com/en/sustainability/environment5.html
	404-3	Percentage of employees receiving regular performance and career development reviews	Human Capital Development (Evaluation System to Encourage Employee's Career Development)	https://www.kdo-reit.com/en/sustainability/environment5.html
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Human Capital Development (Diversity and Equal Opportunities)	https://www.kdo-reit.com/en/sustainability/environment5.html
	405-2	Ratio of basic salary and remuneration of women to men	-	-
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	-	-

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	-	-
Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	-	-
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-
Security Practices	410-1	Security personnel trained in human rights policies or procedures	-	-
Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	-	-
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	Governance (Compliance (Compliance training))	https://www.kdo-reit.com/en/sustainability/environment6.html
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	-
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Social Commitments (Contribution to Local Communities)	https://www.kdo-reit.com/en/sustainability/environment4.html
	413-2	Operations with significant actual and potential negative impacts on local communities	-	-
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	-	-
Public Policy	415-1	Political contributions	-	-
Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Social Commitments (Improving Resilience for Disaster, etc.)	https://www.kdo-reit.com/en/sustainability/environment4.html
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-
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	-	-
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Privacy Policy	https://www.kdo-reit.com/en/privacy/index.html
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	-	-