

Hulic Reit, Inc.

GRI Standard Comparison Table

General Disclosure		
Items	Disclosure	Location or reason for omission
1. Organizational Profile		
102-1	Name of the organization	• Hulic Reit website "Overview of Hulic Reit"
102-2	Activities, brands, products, and services	• Hulic Reit website "Features and Strategies of Hulic Reit" • Hulic Reit website "Portfolio"
102-3	Location of headquarters	• Hulic Reit website "Overview of Hulic Reit"
102-4	Location of operations	• Hulic Reit website "Overview of Hulic Reit" • Hulic Reit website "Portfolio List"
102-5	Ownership and legal form	• Hulic Reit website "Overview of Hulic Reit"
102-6	Markets served	• Hulic Reit website "Portfolio List"
102-7	Scale of the organization	• Hulic Reit website "Overview of Hulic Reit" • Hulic Reit website "Portfolio List" • Hulic Reit website "Financial Highlights"
102-8	Information on employees and other workers	[Hulic Reit] • Hulic Reit website "Overview of Hulic Reit" [Asset Management Company] • ESG Report 2020 "Diversity" (P 35)
102-9	Supply chain	• ESG Report 2020 "Structure of Hulic Reit" (P 4) • Summary of Financial Report "Top End-Tenants in Terms of Leased Area"
102-10	Significant changes to the organization and its supply chain	"No change"
102-11	Precautionary Principle or approach	• ESG Report 2020 "Sustainability Policy" (P 7) • ESG Report 2020 "Compliance" (P 43-48) • ESG Report 2020 "Risk Management" (P 51)
102-12	External initiatives	• ESG Report 2020 "Participating Initiatives" (P 14)
102-13	Membership of associations	• ESG Report 2020 "Overview of Hulic REIT Management" (P 5) • ESG Report 2020 "Participating Initiatives" (P 14)

2. Strategy		
102-14	Statement from senior decision-maker	• ESG Report 2020 "Message from the Executive Officer" (P 3)
102-15	Key impacts, risks, and opportunities	• ESG Report 2020 "Sustainability Policy" (P 7) • ESG Report 2020 "Materiality and SDGs" (P 10-12)
3. Ethics and Integrity		
102-16	Values, principles, standards, and norms of behavior	• Hulic Reit • Hulic Reit website "Features and Strategies of Hulic Reit" [Asset Management Company] • ESG Report 2020 "Sustainability Policy" (P 7) [Asset Management Company] • Asset Management Company website "Corporate philosophy" [Asset Management Company] • Asset Management Company website "Policy for Customer-Oriented Business Conduct"
102-17	Mechanisms for advice and concerns about ethics	• ESG Report 2020 "Compliance" (P 43-50)
4. Governance		
102-18	Governance structure	• Hulic Reit website "Structure of Hulic Reit" • Asset Management Company website "Organization" • ESG Report 2020 "Compliance Structure" (P 43-48)
102-19	Delegating authority	• ESG Report 2020 "Compliance Structure" (P 43-48) • ESG Report 2020 "Sustainability Promotion System" (P 8)
102-20	Executive-level responsibility for economic, environmental, and social topics	• ESG Report 2020 "Sustainability Promotion System" (P 8) • ESG Report 2020 "Executive Officers and Supervisory Officers" (P 39) • ESG Report 2020 "Compliance Structure" (P 43-48)
102-21	Consulting stakeholders on economic, environmental, and social topics	• ESG Report 2020 "Implementation of Tenant Satisfaction Surveys" (P 29) • ESG Report 2020 "Disclosure of Information to and Dialogue with Stakeholders" (P 32)
102-22	Composition of the highest governance body and its committees	• ESG Report 2020 "Sustainability Promotion System" (P 8) • ESG Report 2020 "Executive Officers and Supervisory Officers" (P 39) • ESG Report 2020 "Compliance" (P 43-50) • Asset Management Company website "Policy for Customer-Oriented Business Conduct"
102-23	Chair of the highest governance body	• ESG Report 2020 "Hulic Reit's Corporate Governance" (P 39)
102-24	Nominating and selecting the highest governance body	• Hulic Reit website "Articles of Incorporation (Article 17)"
102-25	Conflicts of interest	• ESG Report 2020 "Compliance" (P 43-48)
102-26	Role of highest governance body in setting purpose, values, and strategy	• ESG Report 2020 "Sustainability Promotion System" (P 8)
102-27	Collective knowledge of highest governance body	• ESG Report 2020 "Sustainability Promotion System" (P 8-9)
102-28	Evaluating the highest governance body's performance	" _ "
102-29	Identifying and managing economic, environmental, and social impacts	• ESG Report 2020 "Sustainability Promotion System" (P 8) • ESG Report 2020 "Materiality and SDGs" (P 10-12) • Asset Management Company website "Policy for Customer-Oriented Business Conduct"
102-30	Effectiveness of risk management processes	• ESG Report 2020 "Sustainability Promotion System" (P 8)
102-31	Review of economic, environmental, and social topics	• ESG Report 2020 "Sustainability Promotion System" (P 8)

102-32	Highest governance body's role in sustainability reporting	• ESG Report 2020 "Sustainability Promotion System" (P 8)
102-33	Communicating critical concerns	• ESG Report 2020 "Compliance Department and Compliance Officer" (P 43-44) • ESG Report 2020 "Compliance Hotline" (P 48)
102-34	Nature and total number of critical concerns	"There were no significant concerns during the reporting period."
102-35	Remuneration policies	• ESG Report 2020 "Management Fees, Etc." (P 40)
102-36	Process for determining remuneration	• ESG Report 2020 "Management Fees, Etc." (P 40)
102-37	Stakeholders' involvement in remuneration	• ESG Report 2020 "Management Fees, Etc." (P 40) • Hulic Reit website "Articles of Incorporation (Article 18)"
102-38	Annual total compensation ratio	• ESG Report 2020 "Management Fees, Etc." (P 40)
102-39	Percentage increase in annual total compensation ratio	• Asset Management Report "Matters relating to officers, etc."
5. Stakeholder Engagement		
102-40	List of stakeholder groups	• ESG Report 2020 "Materiality and SDGs" (P 10-11)
102-41	Collective bargaining agreements	"This does not pertain as Hulic Reit does not employ staff. The asset management company respects the freedom of association as prescribed in legislation, but does not have a labor union."
102-42	Identifying and selecting stakeholders	• ESG Report 2020 "Materiality and SDGs" (P 10-11)
102-43	Approach to stakeholder engagement	• ESG Report 2020 "Society" (P 29-37)
102-44	Key topics and concerns raised	"There were no significant concerns during the reporting period."
6. Reporting Practice		
102-45	Entities included in the consolidated financial statements	"There are no entities covered by the consolidated financial statements."
102-46	Defining report content and topic Boundaries	• ESG Report 2020 "Materiality and SDGs" (P 10-12)
102-47	List of material topics	• ESG Report 2020 "Materiality and SDGs" (P 10-12)
102-48	Restatements of information	"_ "
102-49	Changes in reporting	"_ "
102-50	Reporting period	• ESG Report 2020 "Scope of this Report" (P 2)
102-51	Date of most recent report	"_ "
102-52	Reporting cycle	"Annual"
102-53	Contact point for questions regarding the report	• Asset Management Company website "Contact Us"
102-54	Claims of reporting in accordance with the GRI Standards	"GRI Standard Comparison Table"
102-55	GRI content index	"GRI Standard Comparison Table"
102-56	External assurance	"_ "

The Management Approach		
Items	Disclosure	Location or reason for omission
103-1	Explanation of the material topic and its Boundary	• ESG Report 2020 "Materiality and SDGs" (P 10-12)
103-2	The management approach and its components	• ESG Report 2020 "Sustainability Policy" (P 7)
		• ESG Report 2020 "Sustainability Promotion System" (P 8-9)
		• ESG Report 2020 "Materiality and SDGs" (P 10-12)
103-3	Evaluation of the management approach	• ESG Report 2020 "Sustainability Promotion System" (P 8)
		• ESG Report 2020 "Materiality and SDGs" (P 10-12)

Economic		
Items	Disclosure	Location or reason for omission
Economic Performance		
201-2	Financial implications and other risks and opportunities due to climate change	" _ "
Anti-corruption		
205-3	Confirmed incidents of corruption and actions taken	" _ "

Environment		
Items	Disclosure	Location or reason for omission
Energy		
302-1	Energy consumption within the organization	• ESG Report 2020 "Performance" (P 17)
302-2	Energy consumption outside of the organization	• ESG Report 2020 "Performance" (P 17)
302-3	Energy intensity	• ESG Report 2020 "Performance" (P 17)
302-4	Reduction of energy consumption	• ESG Report 2020 "Performance" (P 17)
302-5	Reductions in energy requirements of products and services	" _ "
303-3	Water withdrawal	" _ "
303-5	Water consumption	• ESG Report 2020 "Performance" (P 26)
Emissions		
305-1	Direct (Scope 1) GHG emissions	• ESG Report 2020 "Performance" (P 17)
305-2	Energy indirect (Scope 2) GHG emissions	• ESG Report 2020 "Performance" (P 17)
305-3	Other indirect (Scope 3) GHG emissions	" _ "
305-4	GHG emissions intensity	• ESG Report 2020 "Performance" (P 17)
305-5	Reduction of GHG emissions	• ESG Report 2020 "Performance" (P 17)
Waste		
306-1	Waste generation and significant waste-related impacts	• ESG Report 2020 "Waste Reduction" (P 27)
306-2	Management of significant waste-related impacts	• ESG Report 2020 "Waste Reduction" (P 27)
306-3	Waste generated	• ESG Report 2020 "Waste Reduction" (P 27)
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		
Items	Disclosure	Location or reason for omission
Employment		
401-1	New employee hires and employee turnover	" _ "
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• ESG Report 2020 "Employee Benefits" (P 34)
401-3	Parental leave	" _ "

Occupational Health and Safety		
403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> • ESG Report 2020 "Work-Life Balance" (P 34) • ESG Report 2020 "Risk Management" (P 51)
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> • ESG Report 2020 "Work-Life Balance" (P 34)
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> • ESG Report 2020 "List of Sustainability Training" (P 9)
403-6	Promotion of worker health	<ul style="list-style-type: none"> • ESG Report 2020 "Work-Life Balance" (P 34)
Training and Education		
404-1	Average hours of training per year per employee	" _ "
404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> • ESG Report 2020 "List of Sustainability Training" (P 9) • ESG Report 2020 "Human Resources Development" (P 33) • ESG Report 2020 "Compliance Training" (P 46)
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> • ESG Report 2020 "Human Resources Development" (P 33-34)
Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> • ESG Report 2020 "Diversity" (P 35) • ESG Report 2020 "Executive Officers and Supervisory Officers" (P 39)
Local Community		
413-1	Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> • ESG Report 2020 "Overview of Hulic REIT Management" (P 5) • ESG Report 2020 "Contribution to Local Communities" (P 36) • ESG Report 2020 "Hulic Group's Social Contribution Activities" (P 37)
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	" _ "
Construction and Real Estate Sector Disclosures		
Items	Disclosure	Location or reason for omission
CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	<ul style="list-style-type: none"> • ESG Report 2020 "Promotion of Proactive Acquisition of Green Building Certification" (P 22-25) • Hulic Reit website "Buildings Awarded Environmental Certifications"