

GRI Standard Comparison Table

General Disclosure		
Items	Disclosure	Location or reason for omission
<b>1. Organizational Profile</b>		
102-1	Name of the organization	• <a href="#">Hulic Reit website "Overview of Hulic Reit"</a>
102-2	Activities, brands, products, and services	• <a href="#">Hulic Reit website "Features and Strategies of Hulic Reit"</a> • <a href="#">Hulic Reit website "Portfolio"</a>
102-3	Location of headquarters	• <a href="#">Hulic Reit website "Overview of Hulic Reit"</a>
102-4	Location of operations	• <a href="#">Hulic Reit website "Overview of Hulic Reit"</a> • <a href="#">Hulic Reit website "Portfolio List"</a>
102-5	Ownership and legal form	• <a href="#">Hulic Reit website "Overview of Hulic Reit"</a>
102-6	Markets served	• <a href="#">Hulic Reit website "Portfolio List"</a>
102-7	Scale of the organization	• <a href="#">Hulic Reit website "Overview of Hulic Reit"</a> • <a href="#">Hulic Reit website "Portfolio List"</a> • <a href="#">Hulic Reit website "Financial Highlights"</a>
102-8	Information on employees and other workers	<a href="#">[Hulic Reit ]</a> • <a href="#">Hulic Reit website "Overview of Hulic Reit"</a> <a href="#">[Asset Management Company ]</a> • <a href="#">ESG Report 2021 "Diversity" (P 41)</a>
102-9	Supply chain	• <a href="#">ESG Report 2021 "Structure of Hulic Reit" (P 5)</a> • <a href="#">Summary of Financial Report "Top End-Tenants in Terms of Leased Area"</a>
102-10	Significant changes to the organization and its supply chain	"No change"
102-11	Precautionary Principle or approach	• <a href="#">ESG Report 2021 "Sustainability Policy" (P 8)</a> • <a href="#">ESG Report 2021 "Compliance" (P 50-57)</a> • <a href="#">ESG Report 2021 "Risk Management" (P 58)</a>
102-12	External initiatives	• <a href="#">ESG Report 2021 "Initiatives Supported by Hulic REIT Management" (P 14)</a>
102-13	Membership of associations	• <a href="#">ESG Report 2021 "Overview of Hulic REIT Management" (P 6)</a> • <a href="#">ESG Report 2021 "Initiatives Supported by Hulic REIT Management" (P 14)</a>

<b>2. Strategy</b>		
102-14	Statement from senior decision-maker	<a href="#">• ESG Report 2021 "Message from the Executive Officer" (P 4)</a>
102-15	Key impacts, risks, and opportunities	<a href="#">• ESG Report 2021 "Sustainability Policy" (P 8)</a> <a href="#">• ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
<b>3. Ethics and Integrity</b>		
102-16	Values, principles, standards, and norms of behavior	<a href="#">[Hulic Reit]</a> <a href="#">• Hulic Reit website "Features and Strategies of Hulic Reit" [Asset Management Company]</a> <a href="#">• ESG Report 2021 "Sustainability Policy" (P 8)</a> <a href="#">[Asset Management Company]</a> <a href="#">• Asset Management Company website "Corporate philosophy" [Asset Management Company]</a> <a href="#">• Asset Management Company website "Policy for Customer-Oriented Business Conduct"</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="#">• ESG Report 2021 "Compliance" (P 50-57)</a>
<b>4. Governance</b>		
102-18	Governance structure	<a href="#">• Hulic Reit website "Structure of Hulic Reit"</a> <a href="#">• Asset Management Company website "Organization"</a> <a href="#">• ESG Report 2021 "Compliance Structure" (P 50-55)</a>
102-19	Delegating authority	<a href="#">• ESG Report 2021 "Compliance Structure" (P 50-55)</a> <a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a> <a href="#">• ESG Report 2021 "Executive Officers and Supervisory Officers" (P 46-47)</a> <a href="#">• ESG Report 2021 "Compliance Structure" (P 50-55)</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">• ESG Report 2021 "Implementation of Tenant Satisfaction Surveys" (P 33)</a> <a href="#">• ESG Report 2021 "Disclosure of Information to and Dialogue with Stakeholders" (P 36)</a>
102-22	Composition of the highest governance body and its committees	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a> <a href="#">• ESG Report 2021 "Executive Officers and Supervisory Officers" (P 46-47)</a> <a href="#">• ESG Report 2021 "Compliance" (P 50-57)</a> <a href="#">• Asset Management Company website "Policy for Customer-Oriented Business Conduct"</a>
102-23	Chair of the highest governance body	<a href="#">• ESG Report 2021 "Hulic Reit's Corporate Governance" (P 46-48)</a>
102-24	Nominating and selecting the highest governance body	<a href="#">• Hulic Reit website "Articles of Incorporation (Article 17)"</a>
102-25	Conflicts of interest	<a href="#">• ESG Report 2021 "Compliance" (P 50-57)</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>
102-27	Collective knowledge of highest governance body	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>
102-28	Evaluating the highest governance body's performance	" - "
102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a> <a href="#">• ESG Report 2021 "Materiality and SDGs" (P 11-13)</a> <a href="#">• Asset Management Company website "Policy for Customer-Oriented Business Conduct"</a>
102-30	Effectiveness of risk management processes	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>
102-31	Review of economic, environmental, and social topics	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>
102-32	Highest governance body's role in sustainability reporting	<a href="#">• ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a>

102-33	Communicating critical concerns	<ul style="list-style-type: none"> <li>· <a href="#">ESG Report 2021 "Compliance and Risk Management Department and Compliance Officer" (P 50-51)</a></li> <li>· <a href="#">ESG Report 2021 "Compliance Hotline (anonymous reporting and consultation are possible)" (P 55)</a></li> </ul>
102-34	Nature and total number of critical concerns	"There were no significant concerns during the reporting period."
102-35	Remuneration policies	· <a href="#">ESG Report 2021 "Management Fees, Etc." (P 47-48)</a>
102-36	Process for determining remuneration	· <a href="#">ESG Report 2021 "Management Fees, Etc." (P 47-48)</a>
102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> <li>· <a href="#">ESG Report 2021 "Management Fees, Etc." (P 47-48)</a></li> <li>· <a href="#">Hulic Reit website "Articles of Incorporation (Article 18)"</a></li> </ul>
102-38	Annual total compensation ratio	· <a href="#">ESG Report 2021 "Management Fees, Etc." (P 47-48)</a>
102-39	Percentage increase in annual total compensation ratio	· <a href="#">Asset Management Report "Matters relating to officers, etc."</a>
<b>5. Stakeholder Engagement</b>		
102-40	List of stakeholder groups	· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
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	· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
102-43	Approach to stakeholder engagement	· <a href="#">ESG Report 2021 "Society" (P 33-44)</a>
102-44	Key topics and concerns raised	"There were no significant concerns during the reporting period."
<b>6. Reporting Practice</b>		
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	· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
102-47	List of material topics	· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
102-48	Restatements of information	"_ "
102-49	Changes in reporting	"_ "
102-50	Reporting period	· <a href="#">ESG Report 2021 "Scope of this Report" (P 3)</a>
102-51	Date of most recent report	"October 1, 2020"
102-52	Reporting cycle	"Annual"
102-53	Contact point for questions regarding the report	· <a href="#">Asset Management Company website "Contact Us"</a>
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	"_ "

<b>The Management Approach</b>		
<b>Items</b>	<b>Disclosure</b>	<b>Location or reason for omission</b>
103-1	Explanation of the material topic and its Boundary	· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a>
103-2	The management approach and its components	<ul style="list-style-type: none"> <li>· <a href="#">ESG Report 2021 "Sustainability Policy" (P 8)</a></li> <li>· <a href="#">ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a></li> <li>· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a></li> </ul>
103-3	Evaluation of the management approach	<ul style="list-style-type: none"> <li>· <a href="#">ESG Report 2021 "Sustainability Promotion System" (P 9-10)</a></li> <li>· <a href="#">ESG Report 2021 "Materiality and SDGs" (P 11-13)</a></li> </ul>

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

Environment		
Items	Disclosure	Location or reason for omission
<b>Energy</b>		
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> <li>· <a href="#">ESG Report 2021 "Performance" (P 19)</a></li> <li>· <a href="#">ESG Report 2021 "Adoption of Photovoltaic Equipment" (P 20)</a></li> </ul>
302-2	Energy consumption outside of the organization	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
302-3	Energy intensity	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
302-4	Reduction of energy consumption	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
302-5	Reductions in energy requirements of products and services	" _ "
303-3	Water withdrawal	" _ "
303-5	Water consumption	· <a href="#">ESG Report 2021 "Performance" (P 28)</a>
<b>Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
305-2	Energy indirect (Scope 2) GHG emissions	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
305-3	Other indirect (Scope 3) GHG emissions	" _ "
305-4	GHG emissions intensity	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
305-5	Reduction of GHG emissions	· <a href="#">ESG Report 2021 "Performance" (P 19)</a>
<b>Waste</b>		
306-1	Waste generation and significant waste-related impacts	· <a href="#">ESG Report 2021 "Waste Reduction" (P 29)</a>
306-2	Management of significant waste-related impacts	· <a href="#">ESG Report 2021 "Waste Reduction" (P 29)</a>
306-3	Waste generated	· <a href="#">ESG Report 2021 "Waste Reduction" (P 29)</a>
<b>Supplier Environmental Assessment</b>		
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
<b>Employment</b>		
401-1	New employee hires and employee turnover	<a href="#">• ESG Report 2021 "Diversity" (P 41)</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">• ESG Report 2021 "Support for Obtaining Qualifications" (P 38)</a> <a href="#">• ESG Report 2021 "Employee Benefits" (P 39)</a>
401-3	Parental leave	" - "
<b>Occupational Health and Safety</b>		
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">• ESG Report 2021 "Work-Life Balance" (P 39-40)</a> <a href="#">• ESG Report 2021 "Risk Management" (P 58)</a>
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">• ESG Report 2021 "Work-Life Balance" (P 39-40)</a>
403-5	Worker training on occupational health and safety	<a href="#">• ESG Report 2021 "List of Sustainability Training" (P 10)</a>
403-6	Promotion of worker health	<a href="#">• ESG Report 2021 "Work-Life Balance" (P 39-40)</a>
<b>Training and Education</b>		
404-1	Average hours of training per year per employee	<a href="#">• ESG Report 2021 "Training Hours and Costs at Hulic REIT Management" (P 38)</a> <a href="#">• ESG Report 2021 "List of Sustainability Training" (P 10)</a>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">• ESG Report 2021 "Human Resources Development" (P 37-39)</a> <a href="#">• ESG Report 2021 "Compliance Training and Raising Awareness of Compliance" (P 54)</a>
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">• ESG Report 2021 "Human Resources Development" (P 37-39)</a>
<b>Diversity and Equal Opportunity</b>		
405-1	Diversity of governance bodies and employees	<a href="#">• ESG Report 2021 "Diversity" (P 41)</a> <a href="#">• ESG Report 2021 "Executive Officers and Supervisory Officers" (P 46-47)</a>
<b>Local Community</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">• ESG Report 2021 "Overview of Hulic REIT Management" (P 6)</a> <a href="#">• ESG Report 2021 "Contribution to Local Communities" (P 42)</a> <a href="#">• ESG Report 2021 "Hulic Group's Social Contribution Activities" (P 43-44)</a>
<b>Supplier Social Assessment</b>		
414-1	New suppliers that were screened using social criteria	" - "
414-2	Negative social impacts in the supply chain and actions taken	" - "
<b>Construction and Real Estate Sector Disclosures</b>		
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	<a href="#">• ESG Report 2021 "Promotion of Proactive Acquisition of Green Building Certification" (P 24-28)</a> <a href="#">• Hulic Reit website "Initiatives and Third-Party Evaluations"</a>