

Hulic Reit, Inc.

GRI Standard Comparison Table

GRI2 General Disclosures 2021		
Items	Disclosure	Location or reason for omission
1. The organization and its reporting practices		
2-1	Organizational details	• Hulic Reit website "Overview of Hulic Reit"
2-2	Entities included in the organization’s sustainability reporting	• Hulic Reit website "Overview of Hulic Reit"
2-3	Reporting period, frequency and contact point	• ESG Report 2023 "Scope of this Report" (P 3)
		• ESG Report 2023 "Overview of Hulic Reit" (P 5)
2-5	External assurance	• Hulic Reit website "Initiatives and Third-Party Evaluations"
2. Activities and workers		
2-6	Activities, value chain and other business relationships	• Hulic Reit website "Structure of Hulic Reit"
		• Hulic Reit website "Features and Strategies of Hulic Reit"
		• Securities Report (Japanese Only) "Overview of Hulic Reit" (P 1-14)
2-7	Employees	• ESG Report 2023 "DEI (Diversity, Equity and Inclusion)"(P 55-56)
2-8	Workers who are not employees	Hulic Reit, Inc.
		• Hulic Reit website "Overview of Hulic Reit"
		Hulic REIT Management
• ESG Report 2023 "DEI (Diversity, Equity and Inclusion)" (P-55-56)		
3. Governance		
2-9	Governance structure and composition	• Hulic Reit website "Structure of Hulic Reit"
		• Hulic REIT Management website "ORGANIZATION"
		• ESG Report 2023 "Governance" (P 20)
		• ESG Report 2023 "Corporate Governance" (P 61-66)
		• ESG Report 2023 "Compliance Structure" (P 67-73)
2-10	Nomination and selection of the highest governance body	• Hulic Reit website "Articles of Incorporation (Japanese Only)"
2-11	Chair of the highest governance body	• ESG Report 2023 "Hulic Reit’s Corporate Governance" (P 61-64)
2-12	Role of the highest governance body in overseeing the management of impacts	• ESG Report 2023 "Sustainability Promotion System" (P 9-10)
		• ESG Report 2023 "Governance" (P 20)
2-13	Delegation of responsibility for managing impacts	• ESG Report 2023 "Compliance Structure" (P 67-73)
		• ESG Report 2023 "Sustainability Promotion System" (P 9-10)
		• ESG Report 2023 "Governance" (P 20)

2-14	Role of the highest governance body in sustainability reporting	• ESG Report 2023 "Sustainability Promotion System" (P 9-10)
		• ESG Report 2023 "Governance" (P 20)
2-15	Conflicts of interest	• ESG Report 2023 "Compliance" (P 67-74)
2-16	Communication of critical concerns	• ESG Report 2023 "Compliance and Risk Management Department and Compliance Officer" (P 67-68)
		• ESG Report 2023 "Compliance Hotline (anonymous reporting and consultation are possible; protection in accordance with the Whistleblower Protection Act)" (P 72-73)
2-17	Collective knowledge of the highest governance body	• ESG Report 2023 "Sustainability Promotion System" (P 9-10)
		• ESG Report 2023 "Governance" (P 20)
2-18	Evaluation of the performance of the highest governance body	" _ "
2-19	Remuneration policies	• ESG Report 2023 "Management Fees, Etc." (P 63-64)
2-20	Process to determine remuneration	• ESG Report 2023 "Management Fees, Etc." (P 63-64)
2-21	Annual total compensation ratio	• ESG Report 2023 "Management Fees, Etc." (P 63-64)
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	• ESG Report 2023 "Message from the Executive Officer" (P 4)
2-23	Policy commitments	• ESG Report 2023 "Message from the Executive Officer" (P 4)
		• ESG Report 2023 "Sustainability Policy" (P 8-9)
2-24	Embedding policy commitments	• ESG Report 2023 "Sustainability Promotion System" (P 9-10)
2-25	Processes to remediate negative impacts	• ESG Report 2023 "Risk Management" (P 23)
		• ESG Report 2023 "Compliance Hotline (anonymous reporting and consultation are possible; protection in accordance with the Whistleblower Protection Act)" (P 72-73)
2-26	Mechanisms for seeking advice and raising concerns	• ESG Report 2023 "Compliance Hotline (anonymous reporting and consultation are possible; protection in accordance with the Whistleblower Protection Act)" (P 72-73)
2-27	Compliance with laws and regulations	• ESG Report 2023 "Compliance" (P 67-74)
2-28	Membership associations	• ESG Report 2023 "Initiatives Supported by HULIC REIT Management" (P 13)
		• ESG Report 2023 "Third-Party Evaluations of HULIC Reit" (P 14)
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	• ESG Report 2023 "Society" (P 42-59)
Economic		
3-1	Process to determine material topics	• ESG Report 2023 "Materiality and SDGs" (P 11-13)
3-2	List of material topics	• ESG Report 2023 "Materiality and SDGs" (P 11-13)
3-3	Management of material topics	• ESG Report 2023 "Materiality and SDGs" (P 11-13)

Economic		
Items	Disclosure	Location or reason for omission
Economic Performance		
201-2	Financial implications and other risks and opportunities due to climate change	• ESG Report 2023 "Identification of Risks/Opportunities and Financial Impacts Based on Scenario Analysis" (P 22-23)
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 2023 "Performance" (P 25) • ESG Report 2023 "Adoption of Photovoltaic Equipments" (P 27)
302-2	Energy consumption outside of the organization	• ESG Report 2023 "Performance" (P 25)
302-3	Energy intensity	• ESG Report 2023 "Performance" (P 25)
302-4	Reduction of energy consumption	• ESG Report 2023 "Performance" (P 25)
302-5	Reductions in energy requirements of products and services	" – "
303-3	Water withdrawal	" – "
303-5	Water consumption	• ESG Report 2023 "Performance" (P 36)
Emissions		
305-1	Direct (Scope 1) GHG emissions	• ESG Report 2023 "Performance" (P 25)
305-2	Energy indirect (Scope 2) GHG emissions	• ESG Report 2023 "Performance" (P 25)
305-3	Other indirect (Scope 3) GHG emissions	• ESG Report 2023 "Performance" (P 25)
305-4	GHG emissions intensity	• ESG Report 2023 "Performance" (P 25)
305-5	Reduction of GHG emissions	• ESG Report 2023 "Performance" (P 25)
Waste		
306-1	Waste generation and significant waste-related impacts	• ESG Report 2023 "Waste Reduction" (P 37)
306-2	Management of significant waste-related impacts	• ESG Report 2023 "Waste Reduction" (P 37)
306-3	Waste generated	• ESG Report 2023 "Waste Reduction" (P 37)
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	• ESG Report 2023 "DEI (Diversity, Equity and Inclusion)"(P 55-56)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• ESG Report 2023 "Support for Obtaining Qualifications" (P 51)
		• ESG Report 2023 "Employee Benefits" (P 53)
	Parental leave	• ESG Report 2023 "Leave System" (P 54)
Occupational Health and Safety		
403-2	Hazard identification, risk assessment, and incident investigation	• ESG Report 2023 "Work-Life Balance and Well-being" (P 52-55)
		• ESG Report 2023 "Risk Management" (P 75)
403-4	Worker participation, consultation, and communication on occupational health and safety	• ESG Report 2023 "Work-Life Balance and Well-being" (P 52-55)
403-5	Worker training on occupational health and safety	• ESG Report 2023 "List of Sustainability Training" (P 10)
403-6	Promotion of worker health	• ESG Report 2023 "Work-Life Balance and Well-being" (P 52-55)
Training and Education		
404-1	Average hours of training per year per employee	• ESG Report 2023 "Training Hours and Costs at Hulic REIT Management" (P 51)
404-2	Programs for upgrading employee skills and transition assistance programs	• ESG Report 2023 "List of Sustainability Training" (P 10)
		• ESG Report 2023 "Human Resources Development" (P 49-52)
		• ESG Report 2023 "Compliance Training and Raising Awareness of Compliance" (P 71)
404-3	Percentage of employees receiving regular performance and career development reviews	• ESG Report 2023 "Human Resources Development" (P 49-52)
Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	• ESG Report 2023 "DEI (Diversity, Equity and Inclusion)"(P 55-56)
		• ESG Report 2023 "Executive Officers and Supervisory Officers" (P 61)
Local Community		
413-1	Operations with local community engagement, impact assessments, and development programs	• ESG Report 2023 "Overview of Hulic REIT Management" (P 6)
		• ESG Report 2023 "Contribution to Local Communities" (P 57)
		• ESG Report 2023 "Hulic Group’s Social Contribution Activities" (P 58-59)
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	• ESG Report 2023 "Promotion of Proactive Acquisition of Green Building Certification" (P 31-35)
		• Hulic Reit website "Initiatives and Third-Party Evaluations"