

Universal Standards	Disclosures	Applicable page on the website	
General Disclosures			
Organizational profile	102-1	Name of the organization	Corporate Profile
	102-2	Activities, brands, products, and services	Investment Principles
			Growth Strategy
	102-3	Location of headquarters	Corporate Profile
	102-4	Location of operations	Corporate Profile
	102-5	Ownership and legal form	Corporate Profile
	102-6	Markets served	Investment Principles
			Growth Strategy
			Portfolio Map
	102-7	Scale of the organization	List of Properties
			Corporate Profile
			Asset Manager
	102-8	Information on employees and other workers	List of Properties
Financial Highlights			
Disclosure Materials			
102-9	Supply chain	Initiatives for employees	
102-10	Significant changes to the organization and its supply chain	Structure	
		Stakeholder Engagement	
102-11	Precautionary Principle or approach	-	
102-12	External initiatives	Basic policy (Sustainability committee)	
		Governance Structure	
		[Asset Manager]Sustainability Sustainability Report(Support for TCFD recommendations) P13[PDF]	
102-13	Membership of associations	Sustainability Report(Commitment to Responsible Investments) P55 [PDF]	
		[Asset Manager] Company Summary	
Strategy	102-14	Statement from senior decision-maker	Message from the Executive Director
			Top Message
102-15	Key impacts, risks, and opportunities	Sustainability Report (Message from the President) P2[PDF]	
		Basic policy	
Ethics and integrity	102-16	Values, principles, standards, and norms of behavior	Basic policy (Sustainability committee)
			Initiatives for employees(Diversity And Equal Opportunities)
			Governance Structure
102-17	Mechanisms for advice and concerns about ethics	[Asset Manager] Principles for Customer-Oriented Business Conduct	
		Governance (Compliance)	
Governance	102-18	Governance structure	Basic policy (Sustainability committee)
	102-19	Delegating authority	Governance Structure
			Basic policy(Sustainability committee)
	102-20	Executive-level responsibility for economic, environmental, and social topics	Basic policy (Sustainability committee)
	102-21	Consulting stakeholders on economic, environmental, and social topics	Basic policy
			Stakeholder Engagement
	102-22	Composition of the highest governance body and its committees	Stakeholder Engagement
			Governance Structure
102-23	Chair of the highest governance body	Corporate Profile (Board of Directors)	
102-24	Nominating and selecting the highest governance body	Governance Structure	
102-25	Conflicts of interest	Governance Structure (The decision-making process)	

	102-26	Role of highest governance body in setting purpose, values, and strategy	Basic policy (Sustainability committee) Governance Structure
	102-27	Collective knowledge of highest governance body	Governance Structure
	102-28	Evaluating the highest governance body's performance	Governance Structure
	102-29	Identifying and managing economic, environmental, and social impacts	Basic Policies (Sustainability committee, Kenedix Group Materiality (Material issues)) Environmental Initiatives (Strategy)
	102-30	Effectiveness of risk management processes	Basic policy (Sustainability committee)
	102-31	Review of economic, environmental, and social topics	Basic policy (Sustainability committee)
	102-32	Highest governance body's role in sustainability reporting	Basic policy (Sustainability committee)
	102-33	Communicating critical concerns	Governance Structure (Compliance (Whistle-blowing system))
	102-34	Nature and total number of critical concerns	-
	102-35	Remuneration policies	Governance Structure (Remuneration of Board of Directors)
	102-36	Process for determining remuneration	Governance Structure (Remuneration of Board of Directors)
	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	Stakeholder Engagement
	102-41	Collective bargaining agreements	-
	102-42	Identifying and selecting stakeholders	Stakeholder Engagement
	102-43	Approach to stakeholder engagement	Stakeholder Engagement
	102-44	Key topics and concerns raised	-
Reporting practice	102-45	Entities included in the consolidated financial statements	Asset Manager
	102-46	Defining report content and topic boundaries	-
	102-47	List of material topics	Basic policy (Kenedix Group Materiality (Material issues))
	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	April 2022
	102-52	Reporting cycle	The reporting cycle is annual
	102-53	Contact point for questions regarding the report	Contact Us
	102-54	Claims of reporting in accordance with the GRI Standards	KDR 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 policy (Kenedix Group Materiality (Material issues))
	103-2	The management approach and its components	Basic policy Environmental Initiatives Social Initiatives Governance Structure Acquisition of external evaluation Initiatives for employees
	103-3	Evaluation of the management approach	Basic policy (Sustainability committee)

Economic Standards			
Economic Performance	201-1	Direct economic value generated and distributed	Financial Highlights
	201-2	Financial implications and other risks and opportunities due to climate change	Environmental Initiatives (Environmental initiatives, Strategy)
	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)
	205-2	Communication and training about anti-corruption policies and procedures	Governance (Compliance)
	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 Structure
	207-2	Tax governance, control, and riskmanagement	Governance Structure
	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 (Target on energy consumption etc.)
	302-2	Energy consumption outside of the organization	-
	302-3	Energy intensity	Environmental Initiatives (Target on energy consumption etc.)
	302-4	Reduction of energy consumption	Environmental Initiatives (Target on energy consumption etc.)
	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 impacts	-
	303-3	Water recycled and reused	-
	303-4	Water discharge	-
	303-5	Water consumption	Environmental Initiatives (Target on energy consumption etc.)
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 <input type="checkbox"/>	Environmental Initiatives (Example of environmental initiatives)
	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 (Target on energy consumption etc.)
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Initiatives (Target on energy consumption etc.)
	305-3	Other indirect (Scope 3) GHG emissions	-
	305-4	GHG emissions intensity	Environmental Initiatives (Target on energy consumption etc.)
	305-5	Reduction of GHG emissions	Environmental Initiatives (Target on energy consumption etc.)
	305-6	Emissions of ozone-depleting substances (ODS)	-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-
Effluents and Waste	306-1	Water discharge by quality and destination	-
	306-2	Waste by type and disposal method	-
	306-3	Significant spills	The fact of leak has not been confirmed.
	306-4	Transport of hazardous waste	-
	306-5	Water bodies affected by water discharges and/or runoff	-
Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	There are no violations within the reporting period.
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	-	Initiatives for employees Relevant Data (Employment·System Use, etc.) [PDF]
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	
	401-3	Parental leave	-	Initiatives for employees(Diversity And Equal Opportunities) Relevant Data (Employment·System Use, etc.) [PDF]
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	Hazard identification, risk assessment, and incident investigation	-	
	403-3	Occupational health services	-	There are no employees engaged in high-risk operations.
	403-4	Worker participation, consultation, and communication on occupational health and safety	-	
	403-5	Worker training on occupational health and safety	-	
	403-6	Promotion of worker health	-	Initiatives for employees (Health and wellbeing of employees)
	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	-	Relevant Data (Employment·System Use, etc.) [PDF]
	403-10	Work-related ill health	-	
Training and Education	404-1	Average hours of training per year per employee	-	
	404-2	Programs for upgrading employee skills and transition assistance programs	-	Initiatives for employees (Attracting And Retaining Talents, And Developing Their Careers (Human resource development system))
	404-3	Percentage of employees receiving regular performance and career development reviews	-	Initiatives for employees (Attracting And Retaining Talents, And Developing Their Careers (Evaluation system to support employees' career development))
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	-	Initiatives for employees(Diversity And Equal Opportunities) Relevant Data (Employment·System Use, etc.) [PDF]
	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 Structure (Compliance training)
	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 Initiatives (Initiatives for Contributing to Local Communities)
	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 Initiatives (Example of Social initiatives)
	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
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	-	