

GRI Content Index

GRI Standard	GRI Standard Number	Disclosure title	NAF Disclosure	URL
General Disclosures				
GRI 102 : General Disclosures	102-1	Name of the organization	Corporate Data	https://www.naf-r.jp/english/about/3-2.html
	102-2	Activities, brands, products, and services	Basic Policy	https://www.naf-r.jp/english/plan/4-1.html
			Portfolio Structure Policy	https://www.naf-r.jp/english/plan/4-2.html
	102-3	Location of headquarters	Corporate Data	https://www.naf-r.jp/english/about/3-2.html
	102-4	Location of operations	Corporate Data	https://www.naf-r.jp/english/about/3-2.html
	102-5	Ownership and legal form	Real Estate Investment Trust Structure	https://www.naf-r.jp/english/about/3-3.html
			Portfolio Map	https://www.naf-r.jp/english/portfolio/6-1.html
	102-6	Markets served	Corporate Data	https://www.naf-r.jp/english/about/3-2.html
			Unitholders' Capital	https://www.naf-r.jp/english/finance/7-3.html
			Data on Human Resources	https://www.naf-r.jp/english/esg/social/human-resource.html
			Real Estate Investment Trust Structure	https://www.naf-r.jp/english/about/3-3.html
	102-7	Scale of the organization	Financial Statements	https://www.naf-r.jp/english/finance/7-1.html
			Borrowings	https://www.naf-r.jp/english/finance/7-2.html
			Portfolio Summary	https://www.naf-r.jp/english/portfolio/6-2.html
	102-8	Information on employees and other workers	Data on Human Resources	https://www.naf-r.jp/english/esg/social/human-resource.html
	102-10	Significant changes to the organization and its supply chain	There were no such changes within the reporting period.	
	102-11	Precautionary Principle or approach	Sustainability Policy	https://www.naf-r.jp/english/esg/concept/sustainability-management.html
	102-12	External initiatives	International Initiatives and External Certifications	https://www.naf-r.jp/english/esg/concept/initiatives-certifications.html
	102-13	Membership of associations	We belong to the Investment Trusts Association, Japan and the Association for Real Estate Securitization (ARES).	
	102-14	Statement from senior decision-maker	Message from the President	https://www.naf-m.jp/english/about/
	102-15	Key impacts, risks, and opportunities	Materiality	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-16	Values, principles, standards, and norms of behavior	Basic Policy	https://www.naf-r.jp/english/plan/4-1.html
	102-17	Mechanisms for advice and concerns about ethics	NAF'S CORPORATE GOVERNANCE	https://www.naf-r.jp/english/esg/governance/governance.html
			Management Policy	https://www.naf-m.jp/english/philosophy/
	102-18	Governance structure	Management Structure	https://www.naf-r.jp/english/esg/governance/operation-system.html
			SUSTAINABILITY MANAGEMENT	https://www.naf-r.jp/english/esg/concept/sustainability-management.html
102-19	Delegating authority	SUSTAINABILITY MANAGEMENT	https://www.naf-r.jp/english/esg/concept/sustainability-management.html	
102-20	Executive-level responsibility for economic, environmental, and social topics	In-House Structure for Promotion of Sustainability	https://www.naf-r.jp/english/esg/concept/sustainability-management.html	
102-22	Composition of the highest governance body and its committees	Management Team	https://www.naf-r.jp/english/about/3-4.html	
		ARTICLES OF INCORPORATION.	https://www.naf-r.jp/file/en-ir_library_other_file-def09725f0e682a18f3343e408ad93ff0b824dea.pdf	
102-23	Chair of the highest governance body	Management Team	https://www.naf-r.jp/english/about/3-4.html	
		ARTICLES OF INCORPORATION.	https://www.naf-r.jp/file/en-ir_library_other_file-def09725f0e682a18f3343e408ad93ff0b824dea.pdf	
102-24	Nominating and selecting the highest governance body	ARTICLES OF INCORPORATION.	https://www.naf-r.jp/file/en-ir_library_other_file-def09725f0e682a18f3343e408ad93ff0b824dea.pdf	
102-25	Conflicts of interest	Management Structure	https://www.naf-r.jp/english/esg/governance/operation-system.html	
		Unitholders' Capital	https://www.naf-r.jp/english/finance/7-3.html	
102-26	Role of highest governance body in setting purpose, values, and strategy	Materiality	https://www.naf-r.jp/english/esg/concept/materiality.html	

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	102-27	Collective knowledge of highest governance body	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
	102-29	Identifying and managing economic, environmental, and social impacts	MATERIALITY	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-30	Effectiveness of risk management processes	Process for Identifying Material Topics	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-31	Review of economic, environmental, and social topics	Process for Identifying Material Topics	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-32	Highest governance body's role in sustainability reporting	In-House Structure for Promotion of Sustainability	https://www.naf-r.jp/english/esg/concept/sustainability-management.html
	102-35	Remuneration policies	ARTICLES OF INCORPORATION.	https://www.naf-r.jp/file/en-ir_library_other_file-def09725f0e682a18f3343e408ad93ff0b824dea.pdf
	102-40	List of stakeholder groups	STAKEHOLDER ENGAGEMENT	https://www.naf-r.jp/english/esg/concept/stakeholder-engagement.html
	102-41	Collective bargaining agreements	Percentage of total employees covered by collective bargaining agreements is 100% in the asset management company since it is legally required, whereas there are no employee in the investment corporation.	
	102-42	Identifying and selecting stakeholders	STAKEHOLDER ENGAGEMENT	https://www.naf-r.jp/english/esg/concept/stakeholder-engagement.html
	102-43	Approach to stakeholder engagement	Tenant Satisfaction Surveys	https://www.naf-r.jp/english/esg/social/communities.html
	102-44	Key topics and concerns raised	EMPLOYEE HEALTH AND SAFETY	https://www.naf-r.jp/english/esg/social/health-safety.html
	102-44	Key topics and concerns raised	Tenant Satisfaction Surveys	https://www.naf-r.jp/english/esg/social/communities.html
	102-44	Key topics and concerns raised	EMPLOYEE HEALTH AND SAFETY	https://www.naf-r.jp/english/esg/social/health-safety.html
	102-46	Defining report content and topic Boundaries	Process for Identifying Material Topics	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-47	List of material topics	Materiality	https://www.naf-r.jp/english/esg/concept/materiality.html
	102-50	Reporting period	IR Calendar	https://www.naf-r.jp/english/ir/8-4.html
	102-51	Date of most recent report	Disclosure Materials	https://www.naf-r.jp/english/ir/8-3.html
	102-52	Reporting cycle	IR Calendar	https://www.naf-r.jp/english/ir/8-4.html
	102-53	Contact point for questions regarding the report	Inquiries	https://www.naf-r.jp/english/contact.html
	102-54	Claims of reporting in accordance with the GRI Standards	Reference Guidelines	https://www.naf-r.jp/english/esg/concept/disclosure-framework.html
	102-55	GRI content index	GRI content index	https://www.naf-r.jp/english/esg/concept/disclosure-framework.html
Material Topics				
GRI 103 : Management Approach	103-1	Explanation of the material topic and its Boundary	Materiality	https://www.naf-r.jp/english/esg/concept/materiality.html
	103-2	The management approach and its components	SUSTAINABILITY MANAGEMENT	https://www.naf-r.jp/english/esg/concept/sustainability-management.html
	103-3	Evaluation of the management approach	INTERNATIONAL INITIATIVES AND EXTERNAL CERTIFICATIONS	https://www.naf-r.jp/english/esg/concept/initiatives-certifications.html
Promote Energy Efficiency and CO2 Emissions Reduction (Act against Climate Change)				
GRI 201 : Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	ADDRESSING CLIMATE CHANGE	https://www.naf-r.jp/english/esg/environmental/climate-change.html
	302-1	Energy consumption within the organization	Environmental Performance	https://www.naf-r.jp/english/esg/environmental/performance.html
GRI 302 : Energy	302-3	Energy intensity	Environmental Performance	https://www.naf-r.jp/english/esg/environmental/performance.html
	302-4	Reduction of energy consumption	Environmental Performance	https://www.naf-r.jp/english/esg/environmental/performance.html
	305-1	Direct (Scope 1) GHG emissions	Environmental Performance (No data by "Scope")	https://www.naf-r.jp/english/esg/environmental/performance.html
GRI 305 : Emissions	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Performance (No data by "Scope")	https://www.naf-r.jp/english/esg/environmental/performance.html
	305-4	GHG emissions intensity	Environmental Performance	https://www.naf-r.jp/english/esg/environmental/performance.html
	305-5	Reduction of GHG emissions	Environmental Performance	https://www.naf-r.jp/english/esg/environmental/performance.html
Acquire External Certification and Assessment on Sustainability				
G4 : SECTOR DISCLOSURES (CONSTRUCTION AND REAL ESTATE)	CRE8	TYPE AND NUMBER OF SUSTAINABILITY CERTIFICATION, RATING AND LABELING SCHEMES FOR NEW CONSTRUCTION, MANAGEMENT, OCCUPATION AND REDEVELOPMENT	Green Building Certification	https://www.naf-r.jp/english/esg/environmental/performance.html

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GRI Standard	GRI Standard Number	Disclosure title	NAF Disclosure	URL
Develop Human Capital and Raise Sustainability Awareness among our Employees				
GRI 401 : Employment	401-1	New employee hires and employee turnover	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
	401-3	Parental leave	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
GRI 403: Occupational Health and Safety	403-6	Occupational health and safety management system	EMPLOYEE HEALTH AND SAFETY	https://www.naf-r.jp/english/esg/social/health-safety.html
	404-1	Average hours of training per year per employee	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
GRI 404 : Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	HUMAN RESOURCE DEVELOPMENT	https://www.naf-r.jp/english/esg/social/human-resource.html
	404-3	Percentage of employees receiving regular performance and career development reviews	Percentage of employees receiving regular performance and career development reviews is 100%.	
Enhance Tenant Satisfaction, Safety and Comfort				
GRI 416 : Customer Health and Safety G4 : SECTOR DISCLOSURES (CONSTRUCTION AND REAL ESTATE)	416-1	Assessment of the health and safety impacts of product and service categories	Tenant Satisfaction Surveys	https://www.naf-r.jp/english/esg/social/communities.html
	PR5	RESULTS OF SURVEYS MEASURING CUSTOMER SATISFACTION	Tenant Satisfaction Surveys	https://www.naf-r.jp/english/esg/social/communities.html
Build Partnership with Property Companies and Operators				
GRI 308 : Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	There were no new suppliers in the reporting period.	
	308-2	Negative environmental impacts in the supply chain and actions taken	Initiatives for Environmental Consideration in Supply Chain	https://www.naf-r.jp/english/esg/environmental/issues.html
GRI 414 : Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	There were no new suppliers in the reporting period.	
	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Initiatives	https://www.naf-r.jp/english/esg/social/communities.html
Contribute to Community Development				
GRI 413 : Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	Initiatives for Local Community	https://www.naf-r.jp/english/esg/social/communities.html
Ensure Fairness and Transparency of Corporate Governance				
Not covered by an existing GRI Specific Standard	Original Indicator	Code of conduct on compliance and its implement to the operation Chief Compliance Officer (CCO) assigned to be responsible for internal audit Implementing standard procedure in transaction with our stakeholders to prevent a conflict of interest Regular internal audit	COMPLIANCE STRUCTURE RISK MANAGEMENT SYSTEM	https://www.naf-r.jp/english/esg/governance/compliance-system.html https://www.naf-r.jp/english/esg/governance/risk-management.html