

GRI Content Index

Disclosures			URL	URL
GRI 102: General Disclosures 2016				
1. Organizational profile				
	102-1	Name of the organization	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	102-2	Activities, brands, products, and services	Features	https://www.heiwa-re.co.jp/en/features/outline/
	102-3	Location of headquarters	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	102-4	Location of operations	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	102-5	Ownership and legal form	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	102-6	Markets served	Features	https://www.heiwa-re.co.jp/en/features/outline/
			Portfolio Properties	https://www.heiwa-re.co.jp/en/portfolio/
	102-7	Scale of the organization	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
			Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
			Financial Highlight	https://www.heiwa-re.co.jp/en/ir/highlight.html
			Portfolio Properties	https://www.heiwa-re.co.jp/en/portfolio/
	102-8	Information on employees and other workers	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	102-9	Supply chain	Organization Diagram	https://www.heiwa-re.co.jp/en/about/organization.html
	102-10	Significant changes to the organization and its supply chain	—	—
	102-11	Precautionary Principle or approach	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-12	External initiatives	International Initiatives / External Evaluations	https://www.heiwa-re.co.jp/en/sustainability/initiative/index.html
	102-13	Membership of associations	—	—
2. Strategy				
	102-14	Statement from senior decision-maker	Message from the Executive Director	https://www.heiwa-re.co.jp/en/sustainability/concept/index.html
	102-15	Key impacts, risks, and opportunities	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
3. Ethics and integrity				
	102-16	Values, principles, standards, and norms of behavior	—	—
	102-17	Mechanisms for advice and concerns about ethics	Compliance	https://www.heiwa-re.co.jp/en/sustainability/governance/compliance.html
4. Governance				
	102-18	Governance structure	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
			Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-19	Delegating authority	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-21	Consulting stakeholders on economic, environmental, and social topics	—	—
	102-22	Composition of the highest governance body and its committees	Directors	https://www.heiwa-re.co.jp/en/about/officer.html
	102-23	Chair of the highest governance body	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	102-24	Nominating and selecting the highest governance body	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	102-25	Conflict of interests	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	102-26	Role of highest governance body in setting purpose, values, and strategy	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-27	Collective knowledge of highest governance body	—	—
	102-28	Evaluating the highest governance body' s performance	—	—
	102-29	Identifying and managing economic, environmental, and social impacts	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	102-30	Effectiveness of risk management processes	—	—
	102-31	Review of economic, environmental, and social topics	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-32	Highest governance body' s role in sustainability reporting	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-33	Communicating critical concerns	—	—
	102-34	Nature and total number of critical concerns	—	—
	102-35	Remuneration policies	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html

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	102-36	Process for determining remuneration	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	102-37	Stakeholders’ involvement in remuneration	—	—
	102-38	Annual total compensation ratio	—	—
	102-39	Percentage increase in annual total compensation ratio	—	—
5. Stakeholder engagement				
	102-40	List of stakeholder groups	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-41	Collective bargaining agreements	—	—
	102-42	Identifying and selecting stakeholders	—	—
	102-43	Approach to stakeholder engagement	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	102-44	Key topics and concerns raised	—	—
6. Reporting practice				
	102-45	Entities included in the consolidated financial statements	Organization Diagram	https://www.heiwa-re.co.jp/en/about/organization.html
	102-46	Defining report content and topic Boundaries	—	—
	102-47	List of material topics	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	102-48	Restatements of information	—	—
	102-49	Changes in reporting	—	—
	102-50	Reporting period	Policy on ESG-Related Disclosures and Reporting Framework	https://www.heiwa-re.co.jp/en/sustainability/report/index.html
	102-51	Date of most recent report	—	—
	102-52	Reporting cycle	Policy on ESG-Related Disclosures and Reporting Framework	https://www.heiwa-re.co.jp/en/sustainability/report/index.html
	102-53	Contact point for questions regarding the report	Policy on ESG-Related Disclosures and Reporting Framework	https://www.heiwa-re.co.jp/en/sustainability/report/index.html
	102-54	Claims of reporting in accordance with the GRI Standards	—	—
	102-55	GRI content index	—	—
	102-56	External assurance	—	—
GRI 103: Management Approach 2016				
	103-1	Explanation of the material topic and its Boundary	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	103-2	The management approach and its components	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	103-3	Evaluation of the management approach	—	—

Standards by item

Economy				
GRI 201: Economic Performance 2016				
	201-1	Direct economic value generated and distributed	Financial Highlight	https://www.heiwa-re.co.jp/en/ir/highlight.html
	201-2	Financial implications and other risks and opportunities due to climate change	—	—
	201-3	Defined benefit plan obligations and other retirement plans	—	—
	201-4	Financial assistance received from government	—	—
GRI 202: Market Presence 2016				
	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	—	—
GRI 203: Indirect Economic Impacts 2016				
	203-1	Infrastructure investments and services supported	—	—
	203-2	Significant indirect economic impacts	—	—
GRI 204: Procurement Practices 2016				
	204-1	Proportion of spending on local suppliers	—	—
GRI 205: Anti-corruption 2016				
	205-1	Operations assessed for risks related to corruption	—	—

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	205-2	Communication and training about anticorruption policies and procedures	—	—
	205-3	Confirmed incidents of corruption and actions taken	—	—
GRI 206: Anti-competitive Behavior 2016				
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—
GRI 207: Tax 2019				
	207-1	Approach to tax	—	—
	207-2	Tax governance, control, and risk management	—	—
	207-3	Stakeholder engagement and management of concerns related tax	—	—
	207-4	Country-by-country reporting	—	—
Environment				
GRI 301: Materials 2016				
	301-1	Materials used by weight or volume	—	—
	301-2	Recycled input materials used	—	—
	301-3	Reclaimed products and their packaging materials	—	—
GRI 302: Energy 2016				
	302-1	Energy consumption within the organization	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	302-2	Energy consumption outside of the organization	—	—
	302-3	Energy intensity	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	302-4	Reduction of energy consumption	—	—
	302-5	Reductions in energy requirements of products and services	—	—
GRI 303: Water and Effluents 2018				
	303-1	Interactions with water as a shared resource	—	—
	303-2	Management of water discharge-related impacts	—	—
	303-3	Water withdrawal	—	—
	303-4	Water discharge	—	—
	303-5	Water consumption	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
GRI 304: Biodiversity 2016				
	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	—	—
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—
GRI 305: Emissions 2016				
	305-1	Direct (Scope 1) GHG emissions	—	—
	305-2	Energy indirect (Scope 2) GHG emissions	—	—
	305-3	Other indirect (Scope 3) GHG emissions	—	—
	305-4	GHG emissions intensity	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	305-5	Reduction of GHG emissions	—	—
	305-6	Emissions of ozone-depleting substances (ODS)	—	—
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—	—
GRI 306: Effluents and Waste 2020				
	306-1	Waste generation and significant waste-related impacts	—	—
	306-2	Management of significant waste-related impacts	—	—
	306-3	Waste generated	—	—
	306-4	Waste diverted from disposal	—	—

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306-5	Waste directed to disposal	—	—
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations	—	—
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	—	—
308-2	Negative environmental impacts in the supply chain and actions taken	—	—
Society			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
401-3	Parental leave	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	—	—
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	—	—
403-2	Hazard identification, risk assessment, and incident investigation	—	—
403-3	Occupational health services	—	—
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	—	—
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	—	—
403-10	Work-related ill health	—	—
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	—	—
404-2	Programs for upgrading employee skills and transition assistance programs	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
404-3	Percentage of employees receiving regular performance and career development reviews	—	—
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
405-2	Ratio of basic salary and remuneration of women to men	—	—
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	—	—
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	—
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
GRI 410: Security Practices 2016			

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	410-1	Security personnel trained in human rights policies or procedures	—	—
GRI 411: Rights of Indigenous Peoples 2016				
	411-1	Incidents of violations involving rights of indigenous peoples	—	—
GRI 412: Human Rights Assessment 2016				
	412-1	Operations that have been subject to human rights reviews or impact assessments	—	—
	412-2	Employee training on human rights policies or procedures	—	—
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—
GRI 413: Local Communities 2016				
	413-1	Operations with local community engagement, impact assessments, and development programs	—	—
	413-2	Operations with significant actual and potential negative impacts on local communities	—	—
GRI 414: Supplier Social Assessment 2016				
	414-1	New suppliers that were screened using social criteria	—	—
	414-2	Negative social impacts in the supply chain and actions taken	—	—
GRI 415: Public Policy 2016				
	415-1	Political contributions	—	—
GRI 416: Customer Health and Safety 2016				
	416-1	Assessment of the health and safety impacts of product and service categories	—	—
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
GRI 417: Marketing and Labeling 2016				
	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	—	—
GRI 418: Customer Privacy 2016				
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—
GRI 419: Socioeconomic Compliance 2016				
	419-1	Non-compliance with laws and regulations in the social and economic area	—	—